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# COMMERCIAL INVOICES,

WITH

## HINTS ON MENTAL CALCULATION.

BY

THOMAS CHESHIRE.



LONDON:  
CHARLES BEAN, 81, NEW NORTH ROAD, HOXTON, N.  
1868.

181. f. 10.



## P R E F A C E.

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EVERY Author endeavours to convince the members of the Profession for which he writes, or the public generally, that there is room for his production, and that, for some reasons, it is, in its department, just the book that is required.

The writer of the following pages ventures to do the same. He knows that teachers must long have felt, how very few real business transactions are published in a form adapted to the use of pupils, and yet retaining the true mercantile character.

This work proposes to supply this deficiency in our School Exercises. Every Invoice, &c., is a faithful copy of original manuscripts, supplied by gentlemen connected with some of the largest business establishments.

The principal recommendation of the work will, it is believed, arise from the facility it affords for casting out the Invoices, explanatory notes being added, where such appeared to be necessary, and great care being taken that the methods of calculation suggested, should be such as are adopted in our houses of business.

Exercises in Mental Arithmetic are thus supplied, having the advantage of being *practical* instead of *abstract*.

The Author respectfully requests, for the entire work, a fair trial; knowing, from an experience of nearly twenty years, that the youth who can make a neat copy of the Invoices, write them to dictation, and work out the various calculations in the manner described, will have but little difficulty in obtaining for himself a respectable position in a good mercantile house.

28, MORTIMER ROAD, N.,  
LONDON.

## P L A N.

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THE following suggestions for the use of this book are respectfully submitted for the advantage of junior teachers.

Let one of the Invoices be copied. Then let the class be divided, and one half become dictators to the other half, of the Invoice they have just written.

Presuming that most schools give one hour per week to Mental Arithmetic, it might be found convenient to allow part of that time to be spent in working out the exercises, or "casting out" the Invoices herein contained.

Each youth having this book open before him, the class might proceed thus; suppose the question were 540 lbs. @ 2½d.

TEACHER, (to whole class).—Suggest the shortest way of making this calculation.

SCHOLARS.—Say 240 lbs. @ 1d. = £1.

TEACHER.—Give the results of the several efforts you make to work this out.

SCHOLARS.—£2 12/6, £5 5/, £5 18/1½.

TEACHER.—Explain how you obtain these answers.

SCHOLARS.—£2 12/6 is 240 @ 2½d., which is £2 5/.

£5 5/ is twice £2 12/6, or the price of 480.

£5 18/1½, the remaining 60 cost  $\frac{1}{2}$  of £2 12/6.

TEACHER.—Mention another way of making this calculation, to prove the former.

SCHOLARS.—540 is 45 dozen.  $2\frac{1}{2}d.$  each is  $2/7\frac{1}{2}$  per dozen. Say 45 times  $2/7\frac{1}{2}$ .

TEACHER.—Repeat the three results.

SCHOLARS.—£5 12/6. £5 16/3. £5 18/1 $\frac{1}{2}$ .

TEACHER.—Explain as before.

SCHOLARS.—£5 12/6 is 45 half-crowns.

£5 16/3 is the addition of 45d.

£5 18/1 $\frac{1}{2}$    ,   ,   45 half-pence.

TEACHER.—What are some of the advantages of calculating thus?

SCHOLARS.—I can do it without slate or paper.

It is much more rapid than doing it by compound multiplication.

It teaches me to fix my attention upon one thing at a time.

TEACHER.—Try another question. 7 cwt. 3 qrs. 14 lbs. @  $7\frac{1}{2}$  per lb.?

SCHOLARS.—700 lbs., 798 lbs., 882 lbs. 220 $\frac{1}{2}$  half-crowns, 55 half-sovereigns, add 1/3, £27 11/3.

TEACHER.—Try another way to prove this.

SCHOLARS.—784 lbs., 882 lbs., 441s., 551/3, £27 11/3.

TEACHER.—784 lbs.      SCHOLARS.—7 times 112 lbs.

„	882 „	„	3 qrs. 14 lbs., or 100 lbs. less 2.
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„	441s.	„	882 sixpences.
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„	551/3	„	882 times $1\frac{1}{2}d.$ (the $\frac{1}{8}$ of a shilling) = 110/3.
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A familiar Lecture or two upon this subject, with a few prepared sheets, or with a black board, will be found to be the best introduction to the use of this book.

N.B.—If preferred, the book can be used as an Invoice Book only, independent of the arithmetic.

## HINTS ON MENTAL CALCULATION.

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WE call the special attention of our young friends, and of all who wish to become expert at Calculation, to the following facts and suggestions, requesting them to work the Exercises until they can write, or give, the Answers without a moment's hesitation.

---

$\frac{d.}{100} = 8 \frac{s.}{4} \frac{d.}{}$	Therefore, any number of hundreds are so many times ...	$8\frac{1}{3} \text{ or } 0 \frac{8}{4} \frac{d.}{}$
$200 = 8 \frac{4 \times 2}{}$	<i>or, better thus:</i>	$8\frac{1}{3} \times 2 = 0 \frac{16}{8} \frac{d.}{}$
$500 = 8 \frac{4 \times 5}{}$	" "	$8\frac{1}{3} \times 5 = 2 \frac{1}{8} \frac{d.}{}$
$900 = 8 \frac{4 \times 9}{}$	" "	$8\frac{1}{3} \times 9 = 3 \frac{15}{0} \frac{d.}{}$
$1500 = 8 \frac{4 \times 15}{}$	" "	$8\frac{1}{3} \times 15 = 6 \frac{5}{0} \frac{d.}{}$

$\frac{d.}{1000} = 4 \frac{s.}{3} \frac{d.}{4} \text{ or } 4\frac{1}{6}$	$\frac{d.}{}$	$\frac{d.}{}$	$\frac{d.}{}$
$3000 = 4 \frac{3}{4} \frac{d.}{4}$	$4\frac{1}{6} \times 3 = 12\frac{3}{6}$	$\text{or } 12 \frac{10}{0} \frac{d.}{}$	
$7000 = 4 \frac{3}{4} \frac{d.}{4}$	$4\frac{1}{6} \times 7 = 28\frac{7}{6}$	$\text{, } 29 \frac{3}{4} \frac{d.}{}$	
$9000 = 4 \frac{3}{4} \frac{d.}{4}$	$4\frac{1}{6} \times 9 = 36\frac{9}{6}$	$\text{, } 37 \frac{10}{0} \frac{d.}{}$	
$12000 = 4 \frac{3}{4} \frac{d.}{4}$	$4\frac{1}{6} \times 12 = 48\frac{12}{6}$	$\text{, } 50 \frac{0}{0} \frac{d.}{}$	

▲

A little practice will soon lead the calculator to notice such leading facts in the Pence Table as will enable him to read thousands of Pence off at sight. Thus:—

Take advantage of the 240d. = £1, and of the 60d. = 5s.

d.	£	s.	d.	d.	£	s.	d.
120 = 0 10 0				360 = 1 10 0			
660 = 2 15 0				780 = 3 5 0			
240 = 1 0 0				480 = 2 0 0			
960 = 4 0 0				1440 = 6 0 0			
2160 = 9 0 0				4320 = 18 0 0, &c., &c.			

Thus, suppose the question, 200,000 rupees at 1s. 11 $\frac{1}{4}$ d.

$$200,000 \text{ times } 2s. = 20,000 \quad \begin{matrix} £ \\ 0 \\ 0 \end{matrix}$$

Less 200,000 farthings = 50,000d.

$$\begin{array}{r} \text{Now } 48000 = 200 \quad 0 \quad 0 \\ 2000 = \quad 8 \quad 6 \quad 8 \end{array} \left. \begin{array}{l} \\ \} \\ \end{array} \right\} \begin{array}{r} 208 \quad 6 \quad 8 \\ \hline \end{array} \begin{array}{r} \hline \hline \end{array} \begin{array}{r} £19,791 \quad 13 \quad 4 \\ \hline \hline \end{array}$$

Or, quicker thus: 200,000 times 2s. = 20,000  $\begin{matrix} £ \\ 0 \\ 0 \end{matrix}$

$$\begin{array}{l} 200,000 \text{ farthings} = 50,000d. \\ = 50 \times 4\frac{1}{2} \end{array} \left. \begin{array}{l} \\ \} \\ \end{array} \right\} = 208 \quad 6 \quad 8 \text{ as before.}$$

### EXERCISES.

d.	£	s.	d.	£	s.	d.
196 = 8 4 + 8s. ... ... ... ... ...						
240 = ... ... ... ... ...						
300 = 8 4 $\times$ 3, or 240d. + 60d. ... ... ...						
360 = 240d. and half 240d. ... ... ...						

d.	s.	d.							
420	= 8	4 × 4 + 1/8, or 7 × 60d....	...	...	...	...	...	...	...
500	= 8	4 × 5, or 480d. + 20d. ...	...	...	...	...	...	...	...
700	= 8	4 × 7, or 720d. = £3 less 20d.	...	...	...	...	...	...	...
600	=	double 300d., or £1 5s.	...	...	...	...	...	...	...
749	=	720d. + 29. ...	...	...	...	...	...	...	...
540	=	9 × 60d., or 9 crowns	...	...	...	...	...	...	...
1000	=	10 × 8/4, or 960d. + 40d.	...	...	...	...	...	...	...
840	=	7 × 120d., or 720d. + 120d.	...	...	...	...	...	...	...
1100	=	11 × 8/4, or 1000d. + 100d.	...	...	...	...	...	...	...
1200	=	5 × 240d. ...	...	...	...	...	...	...	...
1290	=	5 × 240d. + 7/6	...	...	...	...	...	...	...
1444	=	6 × 240d. + 4d.	...	...	...	...	...	...	...
558	=	540d. + 1/6 ...	...	...	...	...	...	...	...
375	=	360d. + 1/3 ...	...	...	...	...	...	...	...
689	=	660d., that is 11 crowns, + 2/5	...	...	...	...	...	...	...
745	=	720d., or £3, + 2/1...	...	...	...	...	...	...	...
573	=	540d., or £2 5s. + 2/9	...	...	...	...	...	...	...
1008	=	£4 3s. 4d. + 8	...	...	...	...	...	...	...
1142	=	1200d. less 58d.	...	...	...	...	...	...	...
1928	=	1920d., or £8, + 8d.	...	...	...	...	...	...	...
1700	=	1680d., or £7 + 1/8	...	...	...	...	...	...	...
4025	=	4 times £4 3s. 4d. + 2/1	...	...	...	...	...	...	...
3147	=	3000d. or £12 10s. + 12/3 ...	...	...	...	...	...	...	...
2896	=	2880d., or £12 + 1/4	...	...	...	...	...	...	...

*Note.*—3000 = 12 10 0 } Add or Subtract  
 6000 = 25 0 0 } £4½ for intermediate thousands.  
 12,000 = 50 0 0 }

Examples of this kind may be multiplied indefinitely, and slates or papers interchanged for mutual correction.

The pupil will do well to time himself, and see how many he can do in a certain time, not being satisfied till he can write off the answer almost at the same instant with the question, and so on for the hints that follow.

### CALCULATION BY DOZENS.

12 @ 1d.	1s.						
„ $\frac{1}{2}$	6d.						
„ $\frac{1}{4}$	3d.						
„ $\frac{1}{8}$	or $\frac{1}{2}$ farthing	1 $\frac{1}{2}$ d.					
„ $\frac{3}{8}$	or 3 half farthings	4 $\frac{1}{2}$					
„ $\frac{5}{8}$	or 5 „ „ „	7 $\frac{1}{2}$					
„ $\frac{7}{8}$	or 7 „ „ „	10 $\frac{1}{2}$					
„ $\frac{1}{16}$	or quarter farthing	$\frac{3}{4}$					
„ $\frac{5}{16}$	or 5 „ „ „	3 $\frac{3}{4}$					
„ $\frac{11}{16}$	or 11 „ „ „	8 $\frac{1}{4}$					

d.	s.	d.	d.	s.	d.	d.	s.	d.
12 @ 4 = 4 0			12 @ 1 10 $\frac{1}{2}$ or 22 $\frac{1}{2}$ = 1 2 6					
„ 5 $\frac{1}{8}$ = 5 1 $\frac{1}{2}$			„ 2 8 $\frac{3}{4}$ „ 32 $\frac{3}{4}$ = 1 12 9					
„ 6 $\frac{1}{4}$ = 6 3			„ 6 4 $\frac{1}{8}$ „ 76 $\frac{1}{8}$ = 3 16 1 $\frac{1}{2}$					
„ 11 $\frac{1}{4}$ = 11 9			„ 7 3 $\frac{3}{8}$ „ 87 $\frac{3}{8}$ = 4 7 4 $\frac{1}{2}$					
„ 10 $\frac{7}{8}$ = 10 10 $\frac{1}{2}$			„ 9 11 $\frac{1}{16}$ „ 119 $\frac{1}{16}$ = 5 19 0 $\frac{3}{4}$					
			„ 12 11 $\frac{3}{4}$ „ 155 $\frac{3}{4}$ = 7 15 9					

$\frac{x}{s.}$	$\frac{s.}{s.}$	$\frac{d.}{d.}$	$\frac{x}{s.}$	$\frac{s.}{s.}$	$\frac{d.}{d.}$	$\frac{x}{s.}$	$\frac{s.}{s.}$	$\frac{d.}{d.}$
12 @ 0 7 10 $\frac{3}{8}$	=	94 $\frac{3}{8}$	4 14 4 $\frac{1}{2}$			12 @ 0 8 $\frac{3}{16}$	=	0 8 6 $\frac{3}{4}$
„ 0 3 7 $\frac{7}{8}$	=	2 3 10 $\frac{1}{2}$	„	5	9 $\frac{13}{16}$	„ 3 9 9 $\frac{3}{4}$		
„ 0 5 10 $\frac{1}{2}$	=	3 10 6	„	15	4 $\frac{8}{16}$	„ 9 4 2 $\frac{1}{2}$		
„ 0 13 11 $\frac{1}{2}$	=	7 17 6	„	18	10 $\frac{5}{16}$	„ 11 6 11 $\frac{1}{4}$		
„ 0 14 9 $\frac{3}{4}$	=	8 17 9	„	7	4 $\frac{1}{8}$	„ 4 8 0 $\frac{3}{8}$		
„ 2 6 7 $\frac{1}{2}$	= 559 $\frac{1}{2}$	27 19 6	„	8	3 $\frac{5}{8}$	„ 4 19 1 $\frac{1}{8}$		
„ 3 5 11 $\frac{3}{4}$	= 791 $\frac{3}{4}$	39 11 9	„	9	7 $\frac{1}{8}$	„ 5 15 5 $\frac{3}{8}$		

For any number of Dozens multiply the price of one Dozen by that number. This process may be reversed.

12 for 0 7 9	=	0 7 $\frac{3}{4}$	for one
„ 0 4 10 $\frac{1}{2}$	=	0 4 $\frac{7}{8}$	„
„ 2 18 0	=	4 10	„
„ 4 15 0	=	7 11	„
„ 7 19 0	=	159 0 = 13s. 3d.	„
„ 2 4 7 $\frac{1}{2}$	=	3 8 $\frac{5}{8}$	„
„ 1 19 3	=	3 3 $\frac{1}{4}$	„
„ 1 14 11 $\frac{1}{4}$	=	2 10 $\frac{5}{16}$	„
„ 4 18 2 $\frac{1}{4}$	=	8 2 $\frac{3}{16}$	„

### TO CALCULATE BY SCORES.

20 @ 1 0	=	1 0 0
„ 0 6	=	0 10 0
„ 0 3	=	0 5 0
„ 0 1 $\frac{1}{2}$	=	0 2 6
„ 0 0 $\frac{3}{4}$	=	0 1 3
„ 0 0 $\frac{1}{8}$	=	0 0 2 $\frac{1}{2}$

The latter rule will be useful in turning the price of a ton into the price of a cwt.

	<i>s.</i>	<i>d.</i>		<i>s.</i>	<i>d.</i>		<i>s.</i>	<i>d.</i>
Thus, 1 ton @	9	6	8	is	9 $\frac{1}{3}$	or	0	9
" "	18	12	6	"	18 $\frac{5}{8}$	"	0	18
" "	15	17	6	"	15 $\frac{7}{8}$	"	0	15
" "	23	18	9	"	23 $\frac{5}{8}$	"	1	3

Apply the same principle to the calculation of 240, or any number of 240s.

<i>s.</i>	<i>d.</i>	<i>s.</i>	<i>d.</i>	<i>s.</i>	<i>d.</i>	<i>s.</i>	<i>d.</i>	<i>s.</i>	<i>d.</i>
240 @ 0	1	=	1	0	0	240 for	0	0	7 $\frac{1}{2}$
"	0	0 $\frac{1}{2}$	=	0	10	0	"	0	18
"	0	0 $\frac{1}{4}$	=	0	5	0	"	7	5
"	0	0 $\frac{1}{8}$	=	0	2	6	"	82	10
"	0	0 $\frac{3}{8}$	=	0	7	6	"	360	17
"	0	0 $\frac{5}{8}$	=	0	12	6	"	660	6
"	0	0 $\frac{7}{8}$	=	0	17	6	"	2160	12
"	0	0 $\frac{3}{4}$	=	0	15	0	"	758	13
"	0	0 $\frac{1}{16}$	=	0	1	3			
"	0	0 $\frac{1}{16}$	=	0	16	3			
"	0	0 $\frac{5}{8}$	=	5	2	6			
"	0	11 $\frac{1}{4}$	=	11	5	0			
"	1	3 $\frac{1}{8}$	=	15	2	6			
"	7	3 $\frac{3}{8}$	=	87	7	6			
"	9	8 $\frac{1}{4}$	=	116	5	0			
"	7	10 $\frac{3}{8}$	=	94	7	6			
"	19	3 $\frac{1}{2}$	=	231	10	0			

The following hints will also assist in many calculations, and will be applied to the Mercantile Accounts published in this book.

$$100 @ 0\frac{1}{2} = \dots \quad 2 \quad 1$$

$$100 \text{, } 0\frac{1}{2} = \dots \quad 1 \quad 0\frac{1}{2}$$

$$100 \text{, } 2\frac{1}{2} = 17 \text{ times } 1 \quad 0\frac{1}{2}$$

$$100 \text{, } 4\frac{3}{4} = 35 \text{ times } 1 \quad 0\frac{1}{2}$$

$$100 \text{, } 5\frac{1}{4} = 21 \text{ times } 2 \quad 1$$

$$800 \text{, } \cdot \frac{1}{2} = \dots \quad 8 \quad 4$$

$$800 \text{, } 2\frac{1}{2} = 21 \text{ times } 8 \quad 4, \text{ or } 2100d. = \text{£8 6s. 8d.} + 8s. 4d.$$

$$200 \text{, } 7\frac{1}{2} = 61 \text{ times } 2 \quad 1 \quad \text{Now } 61 \text{ times } 2s. \text{ is } \text{£6 2s.}$$

It will often expedite mental calculation to double the number of articles and half the price, or *vice versa*. Thus :

$$96 @ 0 \quad 4\frac{1}{2} = \quad 48 @ 0 \quad 9 \quad 24 @ 1s. 6d. \quad 12 @ 3s. = \text{£1 16s.}$$

$$150 \text{, } 1 \quad 3 = \quad 75 \text{, } 2 \quad 6 \quad \text{or } 8 \text{) } \text{£75} (\text{£9 7s. 6d.})$$

$$340 \text{, } 0 \quad 7\frac{1}{2} = \quad 170 \text{, } 1 \quad 3 = 85 \text{ half-crowns, or } \text{£10 12s. 6d.}$$

$$840 \text{, } 0 \quad 3\frac{3}{4} = \quad 420 \text{, } 0 \quad 7\frac{1}{2} = 105 \text{ half-crowns, or } \text{£13 2s. 6d.}$$

$$960 \text{, } 0 \quad 1\frac{1}{4} = \quad 480 \text{, } 0 \quad 3\frac{3}{4} = 240 @ 7\frac{1}{2}d. = \text{£7 10s.}$$

$$88 \text{, } 3 \quad 6 = \quad 44 \text{, } 7 \quad 0 = 15 \text{ guineas less } 7s. = \text{£15 8s.}$$

$$1000 \text{, } 7 \quad 6 = 3000 \text{ at half-a-crown, or } \text{£375.}$$

$$1000 \text{, } 0 \quad 1\frac{1}{2} = 125 @ 1s. = \text{£6 5s.}$$

## **EXAMPLES OF INVOICE CALCULATION.**

We advise all who aim at correctness in Accounts to calculate in two different ways, we shall, therefore, frequently introduce two methods for the same Exercise.

	<i>s.</i>	<i>d.</i>		<i>s.</i>	<i>d.</i>
51	2	4	Say 51 @ 2/6 less 51 at 2d., or 4½ doz. @ 28/		
33	1	3	„ 16½ half-crowns, or £1 13s. + 8/3	...	
25	1	5	„ 2 dozen and 1 at 17/	...	...
39	2	4	„ £3 18/- + 13/	...	...
15	2	8	„ 16 @ 2/6	...	...
17	2	9	„ 17 „ 2/6, or 17 @ 3/*	...	...
37	3	4	„ 37 „ £6½ = £6½	...	...
24	3	10	„ 2 dozen @ £2 6/...	...	...
21	3	1	„ 3 times £1 1/, &c.	...	...
32½	0	9½	Allow 7d. for the ¾ and say 16 @ 1/6½, or 8 @ 3/1		
96	0	27	Say 8 dozen @ 2/10½, or (8 times 3/) less 1/		
26	6	6	„ 2 „ £3 18/-, add 13/ or say $\frac{86}{3}$ £, less 4/4		
35	0	9½	„ 3 dozen, less 1, @ 9/6	...	...
12½	2	5½	„ (12 @ 2/6) less 6d., add 1/3	...	...
				46	9 2½

\* We have not given the full particulars in all our Exercises, some are left for the careful observation of the pupil.

	<i>s.</i>	<i>d.</i>				<i>s.</i>	<i>d.</i>
137	@ 0	3½	11 dozen	5 @ 3/6	Say £1 18/6 + 1/5½	...	...
205½	„ 0	4	17	„	4/, and add 6d.	...	...
137	„ 0	4½	11	„ 5 @ 4/6	...	...	...
66	„ 0	4½	5½	„	4/3, or 4½ times 5/6...	...	...
66½	„ 0	4¾	5½	„	4/9, and add 2½d.	...	...
58½	„ 0	4½	5	„	4/6, less 6¾d.	...	...
59½	„ 0	5	5	„	5/ „ 2½d.	...	...
60	„ 0	5½		„	...	...	...
61	„ 0	6		„	...	...	...
41	„ 0	6½	Say £1 0/6 + 1/8½	...	...	...	...
5	„ 10	0		„	...	...	...
58½	„ 0	5		„	...	...	...
55½	„ 0	7½	7 times 4/7½	Say £1 8/0, £1 12/4½, add 1/2	...	...	...
140	„ 0	3¾	is 35 @ 1/1½, 35/, 37/11 + 1/5½	...	...	...	...
1	„ each	@ 17/, 19/, 2 @ 9/, 1 @ 12/	...	...	...	...	...
74	„ 0	2¾	Say 6 dozen and 2 „ 2/9	...	...	...	...
110	„ 0	3¾	„ 9	„ 3/10½ (£1 16/0, less 1/1½) + 7¾d.	...	...	...
141	„ 0	3¾	add 3½d. to one above, viz. 140 @ 3¾	...	...	...	...
73	„ 0	3¾	6 dozen @ 3/9, add 3¾d.	...	...	...	...
76	„ 0	3¾	6½ „ 3/10½, say £1 3/3 + 1/3½	...	...	...	...
65	„ 0	4½	Say 130 @ 2½, £1 1/8 + 2/8½	...	...	...	...
24	„ 0	7½	...	...	...	...	...
35	„ 0	8½	3 dozen @ 8/3, less 8½d.	...	...	...	...
34	„ 0	9¾	3 „ 9/3 „ 1/6½	...	...	...	...
16	„ 1	0 and 12 @ 7d.	...	...	...	...	...
						40	0 8

*Note*  $\frac{1}{4}d.$  and  $\frac{1}{2}d.$  are omitted in carrying out the totals in business calculations. We shall, therefore, with but few exceptions, follow this rule throughout the book.

\* Carefully observe that many of these Exercises are left in an unfinished state in order that the pupil may be obliged to work them.

	<i>d.</i>		<i>s.</i>	<i>d.</i>
364	1 $\frac{5}{8}$	30 $\frac{1}{2}$ dozen @ 1/7 $\frac{1}{2}$ , £1 10/4, £2 5/6, £2 8/ ...		
323	5 $\frac{1}{4}$	323 @ 1d. = £1 6/11 by 5 $\frac{1}{4}$	...	...
41	4 $\frac{1}{4}$	3/5 by 4 $\frac{1}{4}$ , or 3 dozen, 5 @ 4/3	...	...
41	5	5 times 3/5	...	...
41	5 $\frac{1}{4}$	5 $\frac{1}{4}$ times 3/5	...	...
41	8 $\frac{1}{4}$	8 $\frac{1}{4}$ times 3/5	...	...
46 $\frac{1}{2}$	8 $\frac{1}{2}$	4 dozen @ 8/6, less 1s.	...	...
47	10	£2 less 10d.	...	...
137 $\frac{3}{4}$	8 $\frac{1}{2}$	11 $\frac{1}{2}$ dozen @ 8/6, less 2d.	...	...
49 $\frac{1}{4}$	10	= 492 $\frac{1}{4}$ d. (480d. = £2), or say 4 doz. at 10s.		
74	10 $\frac{1}{4}$	= (6 dozen @ 10/3) + 1/8 $\frac{1}{2}$	...	...
58	5 $\frac{1}{4}$	= (5 times 5/3) less 10 $\frac{1}{2}$ d.	...	...
51	6	...	...	...
62	7	5 dozen @ 7/ = £1 15+1/2 ...	...	...
52 $\frac{1}{4}$	7 $\frac{3}{4}$	(4 $\frac{1}{2}$ dozen @ 7/9) + 2d....	...	...
151 $\frac{1}{2}$	2 $\frac{1}{2}$	12/7 $\frac{1}{2}$ by 2 $\frac{1}{4}$ , or 1 gross @ 2 $\frac{1}{4}$ = 2/3 × 12 = £1 7/ add 7 $\frac{1}{2}$ @ 2 $\frac{1}{4}$ = 1/5		
58	5 $\frac{1}{4}$	...	...	...
35 $\frac{1}{2}$	8 $\frac{1}{4}$	(3 dozen @ 8/3) less 4d.	...	...
34 $\frac{1}{2}$	9 $\frac{1}{4}$	(3 , 9/3) less 1/2	...	...
			38	7 10

In the reduction of cwts., qrs., and lbs. the same method may be adopted, that is, simply to announce the leading results in the several stages of the calculation.

Tons.	cwt.	qrts.	lbs.	lbs.	lbs.	lbs.	lbs.	
0	3	2	26	to lbs.	Say	300	382	418
0	5	1	6	„	„	500	534	594
0	7	3	11	„	„	700	795	879
0	9	3	5	„	„	900	989	1097
0	8	0	27	„	„	800	827	923
0	10	1	15	„	„	1000	1043	1163
5	14	3	4	„	„	11400	11488	12856
							1368	

$$\begin{array}{r} \text{lbs.} \quad \text{d.} \\ 418 @ 8 = \quad 1 \quad 14 \quad 10 \\ \hline \quad \quad \quad 8 \} \end{array} \quad \dots \quad \dots \quad \dots \quad \dots \quad \dots \quad \text{d.} \quad \text{d.} \quad \text{d.}$$

$$\begin{array}{r} \text{lbs.} \quad \text{d.} \\ *12856 \quad „ \quad 5 = \quad 53 \quad 11 \quad 4 \\ \hline \quad \quad \quad 5 \} \end{array} \quad \dots \quad \dots \quad \dots \quad \dots \quad \dots \quad \text{d.}$$

\* 12856d. is to be calculated thus :—

$$\begin{array}{r} \text{d.} \\ 12000 = 50 \quad 0 \quad 0 \\ 856 = \quad 3 \quad 11 \quad 4 \\ \hline \quad \quad \quad 53 \quad 11 \quad 4 \end{array}$$

*Mr. Edwards, Chatham,**Leicester, 8 Sept., 1848.*

**Bought of I. E. DODDRIDGE,**  
**MANUFACTURER OF SEWING THREAD.**  
**89, NORTH STREET.**

			s.	d.
1	Gross ea. White Bohemia—	396, 752, 875, 427, 95	12/6	
1	„ „ Blk.	78, 49, 36, 55	10/6	
$\frac{1}{2}$	„ „ „	72, 48, 57, 32, 58	11/	
$\frac{1}{2}$	ea. White Royal,	76, 43, 27, 100, 479, 326,		
		581, 82	10/9	
$\frac{1}{4}$	„ „ Black	83, 74, 90, 107, 285	10/	
	Case	...	0	2
		...	6	
			9	10
			0	0

That is 1 gross, or  $\frac{1}{2}$  gross, or  $\frac{1}{4}$  gross of the Thread, of each of the numbers mentioned ; 1 gross of No. 396, 1 gross No. 752, &c., making 5 gross, at 12/6 per gross.

$\frac{1}{2}$  gross No. 72,  $\frac{1}{2}$  gross No. 48, &c., making 5 half grosses, at 11/ per gross.

(No. 1.)

Mr. Goldsworthy,  
Plymouth,

London, Jan<sup>Y</sup>. 1849,  
86, Wood Street; MANUFACTORY, Worcester.

Bought of J. W. DENT & CO.,

TO PREVENT ERRORS, IT IS REQUESTED THAT INVOICES OF RETURNS BE SENT BY POST.

No.							£	s.	d.
1	½ dozen S. Men's Blk. Kid	...	...	...	...	31/			
2	½ " Men's	...	...	...	...	33/			
3	1 " White Berlin	...	...	...	...	4/6			
4	1 3 Blk. Cashmere	...	...	...	...	3/9			
5	1 4 " "	...	...	...	...	4/3			
6	1 Habit, Col <sup>d</sup> .	...	...	...	...	3/10			
7	1 Black Silk	...	...	...	...	8/11			
8	1 Ditto	...	...	...	...	10/6			
							3	7	9
	Cr. By Returns, No. 1	...	0	15	6				
	"      " 8	...	0	10	6				
	Discount	...	0	1	0				
28	Jany., 1849, Cash	...	2	0	9				
	J. W. DENT & Co.								

(No. 2.)

Mr. J. Johnson,  
Leamington,

Liverpool, 3 Jan<sup>Y</sup>, 1851,  
38, Pine Street, opposite Cannon Street.

Bought of JOSEPH POLLOCK,  
WHOLESALE STATIONER, ENGRAVER, &c.,  
PATENT LEDGER MANUFACTURER, GENERAL PAPER WAREHOUSE.

		£	s.	d.
Paper and Printing 500 Labels from Plate	... @ 3/			
Altering Plate, "to be taken at"	... ... ... ...	0	1	6
Paper and Printing 500 Seidlitz Wrappers, letter-press back and front	... ... ... ...		4	6
Paper and Printing 1000 Dandelion Coffee Labels, letter- press	... ... ... ...	0	13	6
Paper and Printing 500 Mustard Labels, on Buff Demy, letter-press	... ... ... ...	0	8	6
50 $\frac{1}{2}$ Reams Cream Laid 4to. Post	... ...	10	/	
To Printing Ditto with House at top	... ... ...	0	12	6
20 $\frac{1}{2}$ Reams Cream Laid 4to. Post	... ...	10	/	
		14	18	6

(No. 3.)

B

Mr. J. Holmes,  
Leadenhall Street,

London, January 4, 1867.

**Bought of HORNE & WOOD,**  
**CHEMICAL AND PHILOSOPHICAL INSTRUMENT MAKERS,**  
**OPTICIANS, PHOTOGRAPHERS, &c.**

							£	s.	d.
1 Box Comic Slides	...	...	...	...	...	...	1	8	0
12 Comic Slip	„	...	...	...		...	@ 4/10		
12 Dissolving View Slides	...	...	...	...	...	„	9	6	
 Discount, 20%									
Retort Stand, 2 Extra Rings	...	...	...	...	...		0	10	0
6 Plaster Skins	...	...	...	...	...	„	12/	0	6
1 Morocco Instrument Case	...	...	...	...	...		0	10	0
Pair Small Surgical Scissors	...	...	...	...	...		0	2	0
Pair Spring Dressing Forceps	...	...	...	...	...		0	2	0
Hamper 2/2									
							9	12	2

(No. 4.)

Mr. James Drake,  
Mortlake,

London, April 2, 1850.

Bought of DAVID & WM. SMITH,  
MANUFACTURERS,  
WHOLESALE AND FOR EXPORTATION.

		£	s.	d.
12 dozen 11 lbs.				
12   ,   10   ,				
12   ,   8   ,				
11   ,   10   ,				
6   ,   7   ,				
56 dozen 10 lbs. Dips	...   ...   ...   ... @ 6/6			
4 Chests @ 6/; Box, 3/	...   ...   ...   ...			
14 lbs. Old Brown Windsor Soap	...   ...   ...   ,, 1/3 $\frac{1}{2}$			
14   ,   Double Scented	...   ...   ...   ,, /9			
5   ,   Foreign Castile, per cwt.	...   ...   ...   ,, 86/			
1 Dozen Boxes Inlaid Cakes	...   ...   ...   ...   0 8 6			
Box	...   ...   ...   ...   0 0 10			
		21	18	2

(No. 5.)

Mr. Mackintosh,  
Old Kent Road,

75 & 76, Cheapside,  
London, E.C., 14 April, 1867.

Bought of RICKARDS & WHITE,  
MANUFACTURERS OF FLOOR CLOTHS, &c.

HALF PRICE FOR RETURNED PACKAGES.

			£	s.	d.
1 Piece 2/4, No. 736, Floor Cloth, 17 yards	...	@ 2/4			
1 „ 4/4 „ 748 „ „ 24 „	...	, 2/4			
1 „ „ „ 848 „ „ 15 „	...	„ „ „			
1 „ „ „ 697C „ „ 21 „	...	, 2/1			
1 „ „ „ 367 „ „ 12 „	...	„ „ „			
1 „ 3/4 „ 356C „ „ 24 „	...	, 19			
5 Wrappers	...	„ „ „	7		
			12	0	4

(No. 6.)

*Messrs. Newark & Co.,  
Birmingham,*

*London, 18 Jan<sup>y</sup>, 1863,*

**Bought of EDWD. STAINES & CO.,**  
WHOLESALE AND EXPORT STATIONERS,  
127, VAUXHALL BRIDGE ROAD.

							£	s.	d.
152	Rms. dble. Demy	...	...	...	...	...	23/		
5	" "	less 10%	...	...	...	...	"		
28	" flat Double Foolscap, Cartridge					...	8/6		
6	" B. S. Cartridge	...	...	...	...	...	30/		
6	" "	...	...	...	...	...	40/		
11	" "	...	...	...	...	...	42/		
7	" "	...	...	...	...	...	41/6		
6	" "	...	...	...	...	...	44/6		
5	" Dark Blue Double Foolscap	...				...	10/6½		
<b>226</b>	<b>Rms.</b>								
							266	9	8

*Per Railway.*

*Obs.—For 152 Reams @ 23/. Say £152, add 3 times £7 12/, for 10% reckon 2/ in the £.*

(No. 7.)

*Messrs. Ric<sup>d</sup>. Mc Farlane & Co.,  
23, Lombard Street,*

London, 28th Nov<sup>r</sup>., 1864,

Bought of JAS. HALLEY & SON,

## **GUNPOWDER MANUFACTURERS.**

## WALTHAM AND LONDON.

		Per Barrel of 100 lbs.	£	s.	d.
<del>W C V D</del>	To 200 $\frac{1}{4}$ LGB Extra Large Grain				
	Bright Blasting Powder = 50 brls. @ 48/-				
	4 $\frac{1}{4}$ HF Gunpowder, in $\frac{1}{2}$ flks. 1 " " 105/-				
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	204 $\frac{1}{4}$ barrels = barrels 51				
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
			125	5	0

Per Ramsey,

## for Port Philip.

(No. 8.)

*J. Byrne, Esq.,**York, 28 Jan<sup>y</sup>., 1861.**Wolverhampton,*

**Bought of THE YORK GLASS COMPANY,  
JAMES MEEK, SPENCE & CO.**

							£	s.	d.
1	Gross	1	oz.	Mixed	White	Vials...	...	...	@
2	"	1	$\frac{1}{2}$	"	"	"	...	...	"
1	"	2	"	"	"	"	...	...	"
$\frac{1}{2}$	"	3	"	"	"	"	...	...	"
$\frac{1}{4}$	"	2	"	W.	Ovals	...	...	...	"
$\frac{1}{4}$	"	Lettered	Prestons				...	...	"
3	Dozen	1	oz.	Taper	Measures	...	...	...	"
3	"	2	"	"	"	...	...	...	"
3	"	4	"	"	"	...	...	...	"
2	1	6	6	oz.	Lettered	Ovals	...	...	"
2	3	3	8	oz.	"	"	...	...	"
1	11	6	4	oz.	"	"	...	...	"
$\frac{1}{2}$	Gross	16	oz.	Ovals	...	...	...	...	"
2	Crates	...	...	...	...	...	...	...	"
							4		
								7	16
									0

All the Prices are per Gross.

2 1 6 means 2 gross 1 dozen and 6.

2 3 3 " 2 " 3 " 3, &amp;c.

(No. 9.)

Messrs. Lee &amp; Grant,

73, Blackfriars Road,

London, E.C., 28 May, '66.

Bought of WHITE &amp; GREENWELL,

MANUFACTURERS, &amp;c.,

FLOOR CLOTHS, PAPER HANGINGS, &amp;c.

			£	s.	d.
3	Pieces 6/4, No. 0, Wood Mole	...	...	10	6
12	" 6/4, " 3, Printed "	...	...	16	/
6	" 6/4, " 15, Moles	...	...	19	6
1	" Marble Linen	...	...	40	/
2	Dozen, No. 0, Printed Covers	...	...	14	6
2	Pieces 6/4 Best Wood Mole	...	...	24	/
12	" 5/4 Coloured Morocco	...	...	14	/
8	" " " "	...	...	14	9
1	Crockell's No. 8, Crimson	...	...	27	6
1	" " 28, Blue	...	...	25	/
1	Dozen No. 1, Painted Blinds	...	...	22	/
1	" " 2, " "	...	...	27	/
8	Pieces 6/4, No. 1, Japan Mole	...	...	10	6
12	" " " 0, " "	...	...	9	9
	4 Wrappers	...	...	18	
			52	12	0

(No. 10.)

*Messrs. C. Willis & Co.,  
Bradford,*

*London, 7 March, 1867.*

**Bought of FONTAINE, CHANDLER & CO.,**

**WAREHOUSEMEN,**

**28, EAST CHEAP, & 49, BLACKFRIARS.**

						<i>£</i>	<i>s.</i>	<i>d.</i>
1 Tin Commercial Arrow Root :								
	16 $\frac{3}{4}$ lbs.							
	1 $\frac{1}{2}$ Tare.							
	<u>15<math>\frac{1}{4}</math></u>	...	...	...	@	4 $\frac{1}{2}$		
28 lbs. Best Nutmegs	...	...	...	...	„	2/3		
7 „ Jordan Almonds	...	...	...	...	„	6/6/0		
7 „ Mxd. Spice	...	...	...	...	„	1/3		
100 „ Coffee, 1/	...	...	...	...	„	10 $\frac{3}{4}$		
80 „ „ 1/4	...	...	...	...	„	1/		
28 „ Best J. Cocoa	...	...	...	...	„	69/		
14 „ Ground Cocoa Nibbs	...	...	...	...	„	74/		
						14	1	6

For 7 lbs. @ £6 6/, observe that £6 6/ per cwt. is 1/1 $\frac{1}{2}$  per lb.  
(No. 11.)

Mr. W. Forster,  
Cheltenham,

London, 23 January, 1856.  
5, Love Lane, Aldermanby.

**Bought of SPENCER, BAGSTER & CO.,**

2½% FOR CASH, OR BANKER'S DRAFT.

ACCEPTANCE 3 MO.'S.

						£	s.	d.
1 Dozen 3X Worsd. Balls ...	...	...	...	...	@ 16/6			
½ Bale B Knitting Cotton, No. 6 ...	...	...	...	...	12/2			
1 lb $\frac{1}{4}$ oz. Brook's Cotton,	...	...	24	2/6, 30	3/			
1 D. T. India	...	...	...	No. 8, 1/	12 1/0 $\frac{1}{2}$			
½ Jet Silk	...	...	...	...	...	@ 17/6		
12 Dozen 9 yd. Tapes, No. 17	...	...	...	...	5 $\frac{3}{4}$			
1 Gross Worsted Line	...	...	...	...	2/10			
1 Piece French Satin	...	...	...	...	8/8			
½ Dozen Satin	...	...	...	18 10/	22 12/			
2 $\frac{1}{2}$ " M. Needles	...	...	...	...	...	@ 5/9		
1 " Blk. 3 thread Worsd.	...	...	...	6 5/6,	7 6/			
30 yards Glacè Gros	...	...	...	...	...	@ 1/10 $\frac{1}{2}$		
6 " Watered Gros	...	...	...	...	...	2/5		
12 " Persian "	...	...	...	...	...	8 $\frac{3}{4}$		
2 Pieces French Satin	...	...	...	...	1/7			
						8	15	8

(No. 12.)

Mr. W. Rothschild,  
Enfield,

London, 13 Dec., 1866,  
36, Gutter Lane.

Bought of J. & W. LESLIE, JUN.,

JOURNAL N., VOL. 486.

CONVEYANCE—E. C. RAILWAY.

			£	s.	d.
42	5 Cold. Coburgs, $\frac{4}{29}, 29\frac{1}{2} = 145\frac{1}{2}$ yards	...	@	7 $\frac{1}{2}$	
80	5 " " 30, $\frac{2}{29}, 29\frac{1}{2}, 28\frac{1}{2} = 146$ yds.	,,	11		
1	dozen Cravats	...	...	6/9	
1	" "	...	...	9/	
2	5/4 Garancenes $40\frac{1}{2}, 42\frac{1}{2} = 83$ yards	...	,,	6	
8	Pads $\frac{3}{40}, \frac{3}{41}, 38\frac{1}{2}, 41\frac{1}{2} = 323$ yards	...	,,	5 $\frac{1}{2}$	
	Canvass	...	...	0	1 9
			21	5	1

Read No. 42, 5 pieces coloured Coburgs, 4 pieces 29 yards each, 1 piece  $29\frac{1}{2}$  yards =  $145\frac{1}{2}$  yards @  $7\frac{1}{2}d.$

No. 80, 5 pieces coloured Coburgs, 1 piece measures 30 yards, 2 pieces 29 yards, 1 piece  $29\frac{1}{2}$  yards, 1 piece  $28\frac{1}{2}$  yards = 146 yards.

Last line  $3/40$  means 3 pieces 40 yards each.

$145\frac{1}{2}$  @  $7\frac{1}{2}d.$  Say 12 dozen @  $7/6$  or  $90s.$ , and  $1\frac{1}{2}$  @  $7\frac{1}{2}d.$  =  $11\frac{1}{2}d.$

146 " 11d. " " 11/, add 1/10 for the two over.

323 "  $5\frac{1}{2}d.$  " 27 " " 5/3 (27 crowns), less  $5\frac{1}{2}d.$  for the 1.

Or to check by, say £1 6/11 by 5, 323 @  $\frac{1}{4} = 81d. = 6/9.$

For the 27 dozen 5/3, say mentally £6·15/, £7 1/9, £7 1/4.

(No. 13.)

*Messrs. Price & Co.,  
Malden.*

*London, 18 Jan., 1849,  
90 & 91, Fleet Street.*

**W<sup>right</sup> & STEVENS AND STOKE,**

Conveyance—Railway.

JOURNAL FOLIO 25.

ACCEPT. 4 MONTHS, OR 2½%.

			£	s.	d.
	3 Pieces 5/4 Tweed Fancies, 38, 39, 39½ = 116½	@	4	1	0
	5 " 9/8 Regattas	...	10	0	0
	1 " 4/4 Blched. Dowlas, 48	...	12	½	0
18	1 " 7/8 Fine Linen, 28	...	16	2	0
	1 " 7/8 Soft Finish, 26 @ 14½d., 26	...	20	½	0
	1 " 4/4 Brown Holld., 29	...	6	1	0
	5 Russia Crash, 10, 11½d.; 9, 12½d.; 12½ = 55	,	4	0	0
	1 Piece 10/4, 11/4, 12/4, Summer Quilt, 9/, 11/, 14/				
	1 " 36/ Twill Regatta, 93½	...	6	1	0
	3 " 30/ Greys, 73, 72½, 72½ = 218	...	2	8	0
	3 " 33/ " 72½, 71½, 71 = 215	...	2	8	0
	1 " 8/4 " 30½	...	6	1	0
	1 " 14/16 Indigo Cotton Tick, 60½	...	5	1	0
	1 " Super, 68½	...	10	1	0
	Wrapper	...	0	2	9
			28	0	11

(No. 14.)

In this Invoice the widths of the articles are

Marked thus  $5/4$ ,  $9/8$ ,  $4/4$ ,  $7/8$ ,  $10/4$ ,  
 Which signifies  $1\frac{1}{4}$  yds.,  $1\frac{1}{8}$  yds.,  $1$  yd.,  $1$  yd. less  $\frac{1}{8}$ ,  $2\frac{1}{2}$  yds.,  
 $1\frac{1}{4}$ ,  $1\frac{2}{4}$ ,  $36$ ,  $14/16$ ,  
 $2\frac{3}{4}$  yds.,  $3$  yds.,  $36$  in. or  $1$  yd.,  $1$  yd. less  $\frac{1}{16}$ .

$116\frac{1}{2} @ 4\frac{1}{2} = 9/8\frac{1}{2} \times 4\frac{1}{2} = £1\ 16/$ ,  $£1\ 18/10 + 2/5 = £2\ 1/3$ .  
 Or  $116\frac{1}{2}$ ,  $4\frac{1}{2} = 9$  dozen at  $4/3 = £1\ 18/3 + 3/$ ,  $= £2\ 1/3$ .

( $8\frac{1}{2}$  times  $4\frac{1}{2}d.$ )

$26 @ 14\frac{1}{2}d.$  and  $26 @ 20\frac{1}{2}d.$   $= 26 @ 2/11$ . Say  $3/$ , less  $1d.$   
 $26$ ,  $3/ = £3\ 18/$  less  $2/2 = £3\ 15/10$ .

$218 @ 2\frac{1}{2}d. = 18$  dozen  $@ 2/1\frac{1}{2}$ , add  $2 @ 2\frac{1}{2}d. = 4\frac{1}{4}d.$   
 Say  $£1\ 16/$ ,  $£1\ 17/6$ ,  $£1\ 18/3$ ,  $£1\ 18/7\frac{1}{2}$ .  
 $(18 \times 2/)$   $(18 \times 2/1)$   $(18 \times 2/1\frac{1}{2})$  (add  $4\frac{1}{4}d.$ )

$215 @ 2\frac{2}{3}d.$  Say  $18$  dozen  $2/4\frac{1}{2}$ , allow for  $1 @ 2\frac{2}{3}d.$   
 $60\frac{1}{2}$ ,  $5\frac{1}{2}d. = 5$  dozen  $@ 5/6 + \frac{1}{2}$  of  $5\frac{1}{2}$  or  $2\frac{3}{4}$ .

The several results here given are to be repeated mentally.

Thus,  $9/8\frac{1}{2} \times 4\frac{1}{2}$ . A beginner may say to himself  $£1\ 16/$ ,  $£1\ 18/10$ ,  $£2\ 1/3$ ; not say  $£1\ 16/$  add  $2/10$ , &c., but simply the three results named.

Again  $18$  times  $2/4\frac{1}{2}$ , say  $£1\ 16/$ ,  $£2\ 2/9$ .

Or, as two modes serve for a check, say  $£2\ 5/$ ,  $£2\ 2/9$ , that is  $18$  half-crowns less  $18$  times  $1\frac{1}{2}d.$

*Mr. Christie.*18, *Gresham Street,*  
*LONDON, 29 November, 1866.***Bought of SHARP & SONS,****MANUFACTURERS OF FLANNELS, BAIZES, &c.**

4 MO.'S BILL, OR 2½% FOR CASH.

			£	s.	d.
10	Pieces 9/8 Shirting (Job) ea. 80½ = 805	...	@ 2½		
10	„ 36/ Long Cloths (Soiled) 6/80, 2/81, 82,				
		79 = 803 „ 2½			
2	„ „ „ „ „ 81 ea. 162	„	3		
1	„ 30/ Grey Calico, 74	...	„	2½	
1	„ 27/ „ „ 75	...	„	2½	
3	„ 30/ „ „ 67½, 67, 68 = 202½	„	2½		
T 1	1 „ 33/ „ „ 72	...	„	3	
24 1	„ Saxony Welsh, 46	...	„	1/	
	Canvass	...	0	3	0
			25	4	6½

(No. 15.)

That is 10 Pieces Shirting,  $1\frac{1}{2}$  wide, sold a "Job," that is the whole 10 Pieces are sold at a price, in consideration of the *whole* being bought just as they are.

Also 10 Pieces, 36 inches or a yard wide, 6 of which are 80 yards in length, 2 are 81, &c.

$$\begin{array}{r}
 805 @ 2\frac{1}{8} \quad 100 @ \frac{1}{8} = \frac{2}{0} \quad \frac{1}{1} \quad \frac{0\frac{1}{2}}{17} \\
 800 \quad \text{,,} \quad \text{,,} = 0 \quad 8 \quad 4 \\
 2\frac{1}{8} = \frac{17}{8} = \frac{17}{0 \quad 16 \quad 0} \\
 \hline
 0 \quad 5 \quad 8 \quad \left. \right\} \text{£7 } 1/8 + 10\frac{1}{2}d. \text{ for the 5.}
 \end{array}$$

Say mentally,  $8/4$ , £6 16/  $7 \quad 1 \quad 8 + 10\frac{1}{2}d.$  = £7 2/6.

---

To check this,  $800d. = \text{£3 } 6/8$   $800 @ 2d. = \text{£6 } 13/4$   $800 \text{,, } \frac{1}{8} = \frac{1}{8/4}$  } £7 1/8.

Say mentally £3 6/8, £6 13/4, £7 1/8, £7 2/6.

---


$$\begin{array}{r}
 803 @ 2\frac{3}{4}d. \quad 800 @ \frac{1}{4} = 16/8. \\
 800 \text{,, } 11f. = 400 @ 5\frac{1}{2} = 200 @ 11d. \\
 = \text{£9 } 3/4 + 8\frac{1}{4}d. = \text{£9 } 4/0\frac{1}{4}.
 \end{array}$$

Or, say  $800 @ 2\frac{3}{4}d. = 200$  less  $200d. = \text{£9 } 3/4$ .

Say mentally  $16/8$  by  $11 = \text{£9 } 3/4$ .

$162 @ 3d. = 81 @ 6d. = \text{£2 } 0/6.$

*Mr. Bedding,**Croydon, 7 June, 1859.***Bought of CHAS. MASHAM,****19, HIGH STREET.**

						£	s.	d.
2234	1 9/8 Croydon, 72½	...	...	...	@ 4½			
32587	1 3/6 Stout, 74	...	...	...	„ 3½			
689	1 Domestic, 74	...	...	...	„ 4½			
7630	3 30/ Shirtings, 79½, 79, 77½ = 236			...	„ 3			
7784	5 „ 2/79, 78½, 78, 77½ = 392			„ 3½				
27865	N 80, Croydon Sheetings, 49½	...	...	„ 11½				
3721	N 86, „ „ 47½	...	...	„ 13				
		Wrapper	...	...	0 4 6			
					17 8 4			

72½ @ 4½d. Say 6 dozen @ 4/6, add 2½d.

74 „ 3½d. „ 6 „ „ 3/3 „ 2 × 3½.

74 „ 4½d. „ 6 „ „ 4/7½, or 3 @ 9/3, add twice 4½d., or 9d.

236 „ 3d. „ 118 „ 6d. = 59 @ 1/.

392 „ 3½d. „ 400 „ 3d. = 100/.

„ 400 „ ¾d. = 3 × 4/2 = 12/6,

(less 8 times 3½d. = 2/3) = 10/3.

Mentally, therefore, we should say, £5, £5 12/6, £5 10/3.

Or, which would serve as a check, £4 18/+(3 times 4/1), £5 10/3.

(No. 16.)

Messrs. Hanks & Co.,  
Wisbeach,

London, 8 April, 1867.

Bought of C. ZIMMERMANN,  
CORK CUTTER, &c.,  
EAST WHARF, THAMES STREET.

					£	s.	d.
283	6 Bales, ea. 68 Gross, Fruit Corks	...	...	@ 2/8			
284	4 " " 38 " Fine Whites	...	...	3/2			
285	78 Gross Champagne Corks	...	...	4/6			
290	250 " Ginger Beer Corks	...	...	1/2			
291	16 Bales, ea. 100 Gross = 1600 Gross, W.C.	...	...	4/6			
232	3 " " 50 " = 150 "	...	...	4/			
295	1200 Dozen Stocks, 50 Gross, No. 7	...	...	2/6			
	50 " No. 6	...	...	2/3			
70	Bundles marked LF = 5 Tons	...	...	£40			
80	" " SF = 6 "	...	...	£53			
30	" " HF = 2½ "	...	...	£68			
	Bales	...	...		20	0	0
	Bags	...	...		0	12	6
					1221	2	0

6 Bales, ea. 68 Gross = 408 @ 2/8.

408 @ 2/6 is £51.

408, 2d. is 204 @ 4d. or 17/×4 = £3 8/.

4 Bales ea. 38 = 152 @ 3/2.

3 times £7 12/, and 2×12/8.

Say mentally £22 16/ and £1 5/4 = £24 1/4.

78 @ 4/6 = 39 @ 9/ = 9 times £2 less 9/.

1600, 4/6 = 800, 9/ = 9 times £40.

2½, £68 = 5, £34 = £170.

(No. 17.)

c

Mr. Osprey,  
Jersey,

18, Aldermanbury,  
London, 20 December, 1859.

Bought of JAS. LONGLAND & CO.,  
MANUFACTURERS OF FLANNELS, DOMETTES, &c.,  
BILL 4 MONTHS, OR 2½ % FOR CASH.

										£	s.	d.
2	Lilac	1	8/4 Grey, 49½	...	...	...	...	@ 6½				
	H	2	Shirting, 79, 81	= 160		...	...	„ 2½				
45		2	33/ Med. Wet Wove, 58½	= 117		...	„ 3½					
46		2	” ” ” 59	= 118		...	„ 3½					
47		2	” ” ” 58	= 116		...	„ 4					
M.L.T.		5	36/ Long Cloths, 2/53, 3/55	= 271		...	„ 2½					
			Canvas		...	...	...		0	1	6	
									11	5	3	

49½ @ 6½d. Say 4 doz. @ 6/1½, add 9d.

160 „ 2½d. Say 80 @ 5½d. = 40 @ 11d. = £2, less 40d., = £1 16/8.

117 „ 3½d. Say 10 doz. @ 3/4½, less 10d. for the 3 less than 120.

118 „ 3½d. Say 10 „ „ 3/10½, less 8d. for the 2 less than 120.

116 „ 4d. Say 58 @ 8d., 29 @ 16d. = £1 9/, £1 18/8.

271 @ 2½d. Say 200 @ 1½d. = 0 1 0½  
37

The convenience of this  
Calculation is it requires  
neither slate nor paper.

6 doz. @ 2/3½d. 0 13 10½  
2 12 4½  
Less 2 12 2  
for one.

Mentally, 271 @ 2½d., 6½d., 1/0½, (£1 18/6 + 13/10½) less 2½d.  
(No. 18.)

Mr. Vant, Rochester,

London, 9 Watling Street, 11 Jan., 1866.

**Bought of HITCHINGS & WOODHAMS,  
MANCHESTER WAREHOUSEMEN.**

JOURNAL O, FOLIO 876.

TERMS 2½%, BILL @ 4 MO.'S.

							<b>£</b>	<b>s.</b>	<b>d.</b>
4	7/8 Cold. Fancy	...	...	...	...	...	@ 10/		
2	5/4	„	40½, 42½ = 83	...	...	„	5½		
5	„	Hoyles Fancy,	3/40½, 2/40 = 201½	...	„	„	5½		
1	„	„ H,	41	...	...	„	5½		
4	„	„ D1,	2/40, 40½, 41 = 161½	...	„	„	5½		
1	4/4	Claret Roll Shirtng,	60	...	...	„	2½		
2	„	„ and Black,	60, 60½ = 120½	...	„	„	2½		
2	6/4	Drab Roll	...	...	...	„	4/2		
		Canvas	...	...	...	...	0	1	0
							15	14	5½

H. &amp; W.'s Comps.

The 7/8 Hoyles' Fancy and 5/4 Ashton's shall follow directly we receive them.

83 @ 5½d. Say 7 doz. less 1 @ 5/3.

201½ @ 5½d.	Say 201½ @ 6d. =	<b>£</b>	<b>s.</b>	<b>d.</b>
Less 101 pence		0	8	5
		4	12	4

161½ @ 5½d. Say (13½ doz. @ 5/9) less 3d., or allowing 8½d. for the odd 1½ yds., say 160 @ 5½d. = 80 @ 11½d. = £4 less 3/4 = £3 16/8 + 8½d. = £3 17/4½.

120½ @ 2½d. Say (10 doz. @ 2/10½) add 1½d.  
(No. 19.)

*Messrs. B. Emery & Co.,  
Commercial Street,*

*London, 9 January, 1867,  
5, 6, & 7, Gresham Street.*

**Bought of BRADSHAW, GWYNNE, & CO.,**

JOURNAL B., VOL. 762, CONV.

TERMS AS MARCH.

GOODS TO ORDER  
NOT RETURNABLE

			£	s.	d.
	18 Pieces Brocade Noir, 65 $\frac{1}{2}$ , 81 $\frac{1}{2}$ , 81 $\frac{1}{2}$ , 81 $\frac{1}{2}$ , 82 $\frac{1}{2}$ , 81 $\frac{1}{2}$ , 82 $\frac{1}{2}$ , 81, 80 $\frac{1}{2}$ , 82 $\frac{1}{2}$ , 80 $\frac{1}{2}$ , 81 $\frac{1}{2}$ , 81 $\frac{1}{2}$ , 82 $\frac{1}{2}$ , 83 $\frac{1}{2}$ , 82 $\frac{1}{2}$ , 82 $\frac{1}{2}$ 80 $\frac{1}{2}$ = 1456 $\frac{1}{2}$	...	2	7	1
	5 Pieces 9/8 Prints, 52, 53, 2/52 $\frac{1}{2}$ , 53 = 263 „ 5 $\frac{1}{2}$	...			
	4 Pieces 39 $\frac{1}{2}$ , 3/40 = 159 $\frac{1}{2}$ „ „ „ 6 $\frac{1}{2}$	...			
2500	1 „ Black Victoria Lawn, 30 „ „ „ 6 $\frac{1}{2}$	...			
	1 „ Scotch Cambric, 7 $\frac{1}{2}$ „ „ „ 11 $\frac{1}{2}$	...			
	$\frac{1}{2}$ „ 20 Ingram Coventry Cord „ „ „ 18/6	...			
	$\frac{1}{2}$ „ 24 „ „ „ „ „ „ 20/7	...			
	1 „ 4 Ing. Boyean French Lute „ „ „ 3/11 $\frac{1}{2}$	...			
	1 „ 6 „ „ „ „ „ „ „ 5/4 $\frac{1}{2}$	...			
	1 „ Grey Calico, 85 „ „ „ „ „ „ 7 $\frac{1}{2}$	...			
			207	7	8

(No. 20.)

1456 $\frac{3}{8}$  @ 2/7 $\frac{1}{2}$ . Say mentally,

$$31\frac{1}{2}d. = \text{£}31 10/- = \text{£}189 = \text{£}191 2/- = \text{£}191 3/-$$

$$240 @ 31\frac{1}{2}d. \quad 6 \times 240 = 1440 + 16 @ 2/7\frac{1}{2} + \frac{3}{8} \text{ of } 2/7\frac{1}{2} = 1/4$$

263 @ 5 $\frac{1}{2}$ d. Say £5 18/9 + (11/10 $\frac{1}{2}$  less 6d.) = £6 10/1 $\frac{1}{2}$ .  
 240 @ 5 $\frac{1}{2}$ d. 2 doz. less 1.

$159\frac{1}{2} @ 6\frac{7}{8}d.$ $\text{or } 13 \text{ dozen } @ 6/10\frac{1}{2}d.$ $\text{add } 3\frac{1}{2} @ 6\frac{7}{8}d.$	$\text{Say } 160 @ 6\frac{7}{8} = 80 @ 1 \frac{1}{8}d.$ $40 \text{, } 2 \text{ } 3\frac{1}{2}$ $20 \text{, } 4 \text{ } 7$ $10 \text{, } 9 \text{ } 2 = 4 \ 11 \ 8$ $\hline$ $\text{Less } 0 \text{ } 3\frac{1}{2} = 4 \ 11 \ 4\frac{1}{2}$
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85 @ 7 $\frac{1}{2}$ d. Say 7 dozen and 1 @ 7/3.

Messrs. Turner, Jones, &amp; Co., Exeter,

London, 13 January, 1865.

Bought of LEMMON, BROTHERS,

WHOLESALE AND EXPORT STATIONERS.

			£	s.	d.
500 Rms. Blue Wove Double Foolscap	...	...	@	13/	
64 „ „ „ less 10%	...	...	...	„	13/
41 „ News, 500 Sheets	...	...	...	„	38/4
1 „ „ 375 „	...	...	...	„	28/9
44 „ Double Crown	...	...	...	„	23/
3 „ „ „ less 10%	...	...	...	„	23/
20 „ Crown Wove Bank Post	...	...	...	„	9/2
3 „ „ „ „ less 10%	...	...	...	„	9/2
50 „ Double Foolscap...	...	...	...	„	13/11
21 „ Double Demy	...	...	...	„	29/8½
1 „ „ „ less 10% ...	...	...	...	„	29/8½
14½ Qrs „ less 10% ...	...	...	...	„	21/1
42 Rms. Imperial ...	...	...	...	„	16/9
790 Rms. 14½ qrs.					
			610	0	1

(No. 21.)

500 @ 13/. Say 13 times £25.  
 Or 500 @ 10/ = £250 + (3 times £25) = £325.

64 @ 13/. Say 64 @ 10/ = £32 add (3 times £3 4/) = £41 12/.

41 @ 38/4. Say  $\frac{2}{3} \frac{8}{8} \frac{0}{4}$  less  $\frac{1}{4}$ , or £3  $\frac{5}{12}$  = £3 8/4.  
 $\frac{3}{3} \frac{8}{8} \frac{4}{4}$  because  $38/4$  is £2 less £ $\frac{1}{12}$ .  
 $\underline{\underline{78 \ 11 \ 8}}$

44 @ 23/ = £44 add (3  $\times$  £2 4/ or £6 12/) = £50 12/.

20 @ 9/2 = £9 3/4.  
 $(9\frac{1}{2}s.) = £9\frac{1}{2}$  for a score.

50 @ 13/11 = 50 times  $14/ = \frac{2}{3} \frac{5}{5} \frac{0}{0}$   
 Less 50 @ 1d. =  $\frac{0}{0} \frac{4}{4} \frac{2}{2}$   
 $\underline{\underline{34 \ 15 \ 10}}$

21 @  $29\frac{1}{2}$ . Say  $\frac{2}{2} \frac{1}{10} \frac{0}{0} = 21$  @ £1.  
 $\frac{10}{10} \frac{10}{10} \frac{0}{0} = 21$  ,, 10/.  
 $\underline{\underline{31 \ 10 \ 0}}$   
 Less 21 @  $3\frac{1}{2}d.$   $\frac{0}{3} \frac{6}{1} \frac{1}{2}$   
 $\underline{\underline{31 \ 3 \ 10\frac{1}{2}}}$

42 @ 16/9. Say £42 less (£ $\frac{4}{9}$  or £7) =  $\frac{35}{0} \frac{0}{0}$   
 Add 42d. =  $\frac{0}{0} \frac{3}{3} \frac{6}{6}$   
 $\underline{\underline{35 \ 3 \ 6}}$   
 (Note 16/8 is £ $\frac{5}{8}$ )

*Messrs. Fletcher & Co.,  
Limehouse,*

*London, 27 Jan<sup>Y</sup>., 1866.  
18, Fish Street Hill.*

**Bought of SAMUEL GRAVES & CO.,**

**WAREHOUSEMEN.**

							£	s.	d.
1	Chest Congou, 89 lbs. ...	...	...	...	...	@	3	3	1
1	„ Yellow Hyson, 61 lbs. ...	...	...	...	„	1	1	1	1
	Duty on 62 lbs. ...	...	...	...	„	2	2	1	1
1	„ Blk. Pekoe, 85 lbs. ...	...	...	...	„	3	4	1	1
6	Boxes Gunpowder :								
484		24	6						
485		24							
486		24							
487		24							
488		24							
489		24							
		144							
		36							
		108 lbs. ...	...	...	...	„	3	4	1
		Duty on 108 lbs. ...	„			1	5		
		Cartage ...	...	...			0	1	6
							65	2	6

Read 6 Boxes Gunpowder, numbered 484, 485, &c.,  
each weighing 24 lbs., the tare off each is 6 lbs. indicated  
by the 6 on the right of the 24.

(No. 22.)

89 lbs. at 3/3½. Say £14 16/8 less 5/7 = £14 11/l.

$\frac{3}{4}$  is £ $\frac{1}{6}$ , so  $\left\{ \begin{array}{l} \text{is } \frac{89}{15} @ \frac{3}{4} \\ \text{is } £15 \text{ less } \frac{3}{4} \end{array} \right\}$  less  $89 @ \frac{3}{4}d.$

61 @ 1/1 $\frac{1}{2}$ . Say £3 1/-, £3 6/1, £3 8/7 $\frac{1}{2}$ , £3 9/11.  
 61 @ 1/-, 61 @ 1/1, 61 @ 1/1 $\frac{1}{2}$ , 61 @ 1/1 $\frac{3}{4}$ .

62 @ 2/2½. Say £6 4/, £6 14/4, £6 15/7½, or £6 15/8.

$$\begin{array}{r}
 85 @ 3/4\frac{1}{2}. \quad \text{£} \frac{85}{6} \text{ths} = 14 \quad 3 \quad 4 \\
 85 @ \frac{1}{2}d. = \underline{0 \quad 3 \quad 6\frac{1}{2}} \\
 \hline
 14 \quad 6 \quad 10
 \end{array}$$

$$108 \text{ @ } 3/4 \frac{1}{2} = \frac{\text{£}108}{6} \text{ ths} = 18 \quad 0 \quad 0$$

108 @ 1/5, 9 dozen @ 17/- = £7 13/-.

Mr. Lade,  
Chatham,

London, 15 Nov<sup>r</sup>., 1859,  
6, Gresham Street.

Bought of BRADSHAW, GREGORY & BREWER,

MONTH'S BILL.  
JOURNAL H. FOLIO 61.

NO PACKAGES RETURNABLE EXCEPT AT HALF-PRICE.  
FANCY GOODS NOT RETURNABLE.

			£	s.	d.
	2 Pieces Col <sup>d</sup> . Embossed, 26 $\frac{1}{2}$ , 27 $\frac{1}{2}$ = 54 ... @	3 $\frac{1}{2}$			
	1 " Gentian, 25... ... ... ,	3 $\frac{3}{4}$			
	1 " Orlus Lining, 60... ... ... ,	3 $\frac{7}{8}$			
A 1	2 Roll Silesias, 60 $\frac{1}{2}$ , 61 = 121 $\frac{1}{2}$ ... ... ,	1 $\frac{3}{4}$			
N I	1 " " 60 $\frac{1}{2}$ ... ... ... ,	3 $\frac{3}{4}$			
B	4 " " 2/61 $\frac{1}{2}$ , 2/60 = 243 ... ... ,	2			
D	3 " " 60, 60, 60 $\frac{1}{2}$ = 180 $\frac{1}{2}$ ... ... ,	2 $\frac{3}{8}$			
	1 Piece 7/4 Turkey Twill Mufflers ... ... ,	16/6			
	3 " 9/8 Black and White, 6 ea.... ... ,	2/10 $\frac{1}{2}$			
	2 " 9/8 Check Berkley's, 2 dozen per doz.	4/6			
	2 " " " 3 dozen 8 " ,	4/6			
	4 " 9/8 Imitation Bands, 20, $\frac{3}{21}$ = 83 " ,	4/9			
	3 Black and White Clusters, $\frac{2}{15}$ , 14 = 44 " ,	5/			
	1 Piece 4/4 Turkey Bands 20 ... ... ,	4/3			
		12	16	0 $\frac{1}{2}$	

(No. 23.)

54 @  $3\frac{1}{4}d$ . Say  $13/6$  and  $1/1\frac{1}{2} = 14/7\frac{1}{2}$ .

25 „  $3\frac{3}{4}d$ . Say 2 dozen @  $3/9$ , add  $3\frac{3}{4}d$ .

60 „  $3\frac{5}{6}d$ . Say 5 dozen „,  $3/10\frac{1}{2}$ , or £1 less ( $5 \times 1\frac{1}{2}d$ ).

$121\frac{1}{2}$  „  $1\frac{1}{4}d$ . Say 10 dozen „,  $1/9 = 17/6$ , add  $3d$ .

243 „ 2d. Say  $240d$ . make £1 @ 2d. = £2 + (3 @ 2d. = 6d.)

$180\frac{1}{2}$  „  $2\frac{3}{8}d$ . Say 15 dozen @  $2\frac{1}{4}d = £1\ 10/$ , £1 15/, £1  $15/7\frac{1}{2}$ ,  
add  $1\frac{1}{2}d$ .

---

The 83 @  $4/9$       }  
 44 „  $5/$       }  
 20 „  $4/3$       } in the last three lines.

Are 83 @  $4/9$  per dozen, or 6 dozen and 11 @  $4/9 = £1\ 12/10$ .

44 „  $5/$       „      „      3      ,      „      8      „  $5/ = 18/4$ .

20 „  $4/3$       „      „      1      „      „      8      „  $4/3 = 7/1$ .

*Mr. Edw<sup>d</sup>. Long,**London, 11 Jan<sup>y</sup>. 1866.*  
*91 & 92, Wood Street.***Bought of STEVENS & STOKE,****WAREHOUSEMEN, &c.****WRAPPERS RETURNABLE AT HALF-PRICE.**

JOURNAL, O. FOLIO 781.

BILL 4 MO.'s

						£	s.	d.
1 Piece 3/4 Linen Duck	...	...	...	...	@ 22/6			
1 " 3/4 " Cloth, 49	...	...	...	...	" 4			
3 " 30/ Greys, 72½, 70, 71½ = 214	...	...	...	...	" 3			
5 " 33/ " 71½, 72, 2/71, 72½ = 358	...	...	...	...	" 2½			
Job 8 " 2/72, 72½, 70, 71, 70½, 77, 81 = 586	...	...	...	...	" 2½			
" 3 " 73, 75, 76 = 224	...	...	...	...	" 3½			
1 " 8/4 Grey, 49	...	...	...	...	" 5½			
1 " 5/4 " 48	...	...	...	...	" 6½			
3 " 8/4 " 55, 2/54 = 163	...	...	...	...	" 3½			
1 " 30/ " 59	...	...	...	...	" 3½			
Wrapper	...	...	...	...		0	5	0
Bale 309, 310.						24	6	7

(No. 24.)

Read the fifth line (marked Job, that is, the goods are sold together at a price to ensure the sale of the whole), thus 8 pieces Greys, 2 measure, each 72 yards, the others  $72\frac{1}{2}$  yards, 70 yards, &c. = 586 yards @  $2\frac{7}{8}$  per yard.

---

## To CALCULATE THIS INVOICE.

49 @ 4d. Say 4 times 4/1.

---

214 @ 3d. Say 3 times 17/10.

---

358 @  $2\frac{3}{4}$ d. Say 30 dozen (less 2) @  $2\frac{1}{4}$ d. = £3 10/, £3 11/3 less  $4\frac{1}{4}$ d.  
 $80 \times 2\frac{1}{4}$

---

586 @  $2\frac{7}{8}$ d. = £7 6/6, less  $586 \times \frac{1}{8}$  = 293f. = 73d. = 6/1.  
 $586 @ 8d.$  or  $146/6$

---

224 @  $3\frac{1}{2}$ d. = £2 16/ + 224 @  $\frac{1}{2}$ d., or 112d. = 9/4.  
 $224 @ 8d.$  ( $\frac{1}{4}$ s.)

---

163 @  $3\frac{1}{2}$ d. = £2 0/9, £2 7/6 $\frac{1}{2}$  = £2 9/3.  
 $14\frac{1}{4}$ s. or 163 @ 8d. + 163 @  $\frac{1}{2}$ d. + 163 @  $\frac{1}{4}$ d.  
 $81\frac{1}{2}$ d. = 6/9 $\frac{1}{2}$ , 81 $\frac{1}{2}$ f.  
 $20\frac{1}{2}$ d.

*Messrs. Jefferson & Sons, Old Ford.*

*London, 5 March, '67.*

Bought of SPICER, LONG & CO.,  
WAREHOUSEMEN AND SHIPPERS,  
7, BOTOLPH LANE.

				£	£	£
23	Titlers	7/0/22,	Tare 1 lb.	...	...	...
3	Chests	Congou,	O. Cromwell	...	...	@ 48/6
		owt.	grs.	lbs.		
		0	3	26		
		0	3	25		
		0	3	25		
		2	3	20		
		0	2	16		
		2	1	4	256 lbs.	3/0½
1	Hhd.	Barbadoes				
3		17	0	9	1/3/7/8	
		1	3	15		
		15	0	22	...	34/
1	Hhd.	Ditto				
20		18	3	18	2/0/7/8	
		2	0	15		
		16	3	3	...	36/6
1	Hhd.	Ditto				
		17	0	16	1/3/14/8	
		1	3	22		
		15	0	22	...	40/6
2	Tierces	of	Pieces			
1089		8	1	20	3	10
90		8	1	11	3	12
		16	3	3	4	
		1	2	26		
		15	0	5	...	41/9
					175	5

(No. 25.)

Read 1 Hhd. Barbadoes, that is, sugar of that name, marked No. 3, gross weight 17 cwt. 0 qrs. 9 lbs. Tare 1 cwt. 3 qrs. 7 lbs., Draft 8 lbs., written on Invoices, 1/3/7/8. That 1 cwt. 3 qrs. 7 lbs. and 8 lbs. = 1 cwt. 3 qrs. 15 lbs. to deduct. 15 cwt. 0 qrs. 22 lbs. is the net.

The words Titlers and Pieces are both applied to lumps of sugar.

To calculate this Invoice :

7 cwt. 0 qrs. 21 lbs. @ 48/6. Say £14, £16 16/, £16 19/6, £17 8/7.

$$\begin{array}{r}
 \text{That is 7 times £2} = 14 \ 0 \ 0 \\
 \text{, 7 times } 8/ = 2 \ 16 \ 0 \\
 \text{, 7 times } 6d. = 0 \ 3 \ 6 \\
 (\frac{1}{2} \text{ of } 48/6) \text{ less } 3/1 = 0 \ 9 \ 1 \text{ for the 21 lbs.} \\
 \hline
 17 \ 8 \ 7
 \end{array}$$

256 @ 3/0 $\frac{3}{4}$ . Say £12 16/, £36 48/, £38 8/, £39 4/.

$$\begin{array}{r}
 \text{That is } 256 @ 1/ \ 12 \ 16 \ 0 \\
 \text{, } 3 \\
 \hline
 38 \ 8 \ 0 \\
 256 @ \frac{1}{4}d. = 5/4 @ \frac{3}{4}d. \ 0 \ 16 \ 0 \\
 \hline
 39 \ 4 \ 0
 \end{array}$$

15 cwt. 0 qrs. 22 lbs. @ 34/.

Say £30, £25 10/, £25 18/6, £25 16/8.  
That is 15  $\times$  £2, less 15  $\times$  6/ = £4 10/. Add  $\frac{1}{4}$  of 34/. Less 6 lbs.

16 cwt. 3 qrs. 3 lbs. @ 36/6.

Say £34, £31 0/6, £30 11 $\frac{1}{4}$ d. add 11 $\frac{1}{4}$ d. for 3 lbs.  
That is 17 times £2, less 17 times 3/6, less 9 $\frac{1}{2}$  for 1 qr.

*Messrs. Mackie & Co.,  
London.*

Sept. 26th, 1865.

Bought of JOHN & EDWIN FOX,  
PATENTEES,  
MANUFACTURERS OF PATENT ROPES,  
MILL WALL, POPLAR.  
GARROD STREET, BIRMINGHAM.

Per "Lucibelle."

For 10 cwt. 2 qrs. 12 lbs. @ 95/. Say £10 12/1 $\frac{5}{7}$  × 5 less  $\frac{1}{4}$ . That is, call 1 cwt. £1, 2 qr. 10/, 12 lbs. 2/1 $\frac{5}{7}$  × 4 $\frac{3}{4}$  (that is 5 less  $\frac{1}{4}$ ) for the £4 15/.

(No. 26.)

Account Sales of Ox and Cow Horns, and a Quantity of Bones, ex  
"Sussex," sold on Account of Brown & Co., Adelaide.

Feb. 9th.	Campbell, Rivers, & Co.	£	s.	d.
Lot 6	3690 Ox and Cow Horns, @ 28/- for 123 ... ...			
"	3069 " " " 28/- " " ... ...			
	62 Bones, 38 cwt. 1 qr. 23 lbs. @ per ton £10 5/-			
	Discount 2½% ... ... ...			
		94	4	6
	Charges :	£	s.	d.
	To entry ... ... ... 0 3 6			
	Freight ... ... ... 12 13 1			
	Wharf Charges and Landing ... 5 0 6			
	Public Sale, 3 Lots @ 3/6... ... 0 10 6			
	Fire Insurance, ½dth ... 0 2 5			
	Brokerage, 1% ... ... 0 19 4			
	Commission, 2½% on £94 4/6 ... 2 7 2	21	16	6
	E. & O. E.	72	8	0

E. & O. E. Errors and Omissions excepted, so that if there were a mistake in the Account, it would not give the Debtor any advantage.

3690 @ 28/- for 123 = 30 times 28/. Say £30, £12 = £42.

3069 @ 28/- for 123 = 25 times 28/-, less the worth of 6 Horns.

Say £25, £35, less 1/4 = £34 18/8.  
(25 x £1) + (25 x 8/-).

Commission and Discount calculate @ 6d. in the £.

(No. 27.)

v

*Messrs. Leman & Co.,  
Whitechapel,*

*London, 7 January, 1867.*

**Bought of WOOD, SON & CO.,  
PAPER MANUFACTURERS,  
WHOLESALE AND EXPORT STATIONERS.**

C						x	s.	d.
	9 Bales FX Trieste, 58 cwt. 3 qrs. 8 lbs. ... @	12/						
	60 Rolls, 10 Rms. Long Elephant ...	5/2/6						
	Centres ...	1						
	18 Rolls, 3 Rms. Long Elephant ...	11/10/0						
	7 Rolls, 1 $\frac{1}{2}$ " "	8/2/6						
	25 Rollers ...	1/						
	1 Rm. Long Elephant ...	11/10/0						
						143	10	5

The Paper called "Long Elephant" is here sold in rolls, each roll 6 reams @ £5 2/6 per ream.

For 58 cwt. 3 qrs. 8 lbs. @ 12/. Say 59 @ 12/, less 20 lbs. @ 1 $\frac{1}{4}$ d.  
add 1d.

That is, say, £29 10/, £35 8/, less 2/2.

59 half-sovereigns + 59 x 2/ } less 2/2.  
£5 18/ }

(No. 28.)

**Account Sales of Four Bales Wool, ex "City of Canterbury," sold on Account of Messrs. Edwards, M'Naught, & Co., Melbourne.**

1866. Jan. 28.	Welwyn, Boyd, & Co.	cost.	grs.	lbs.	£	s.	d
	4 Bales, LM 638	3	0	7			
	639	3	3	18			
	640	2	3	11			
	641	3	0	17			
		12	3	25			
	Tare	0	2	5			
	Nett	12	1	20	= 1392 lbs.	@	7½
	Charges :				£	s.	d
	Freight	...	...	...	3	9	3
	Warehousing	...	...	...	0	18	0
	Insurance	...	...	...	0	1	3
	Brokerage, 1%	...	...	...	0	8	9
	Commission on £43 10/	...	...	...	1	1	9
					37	11	0
	E. & O. E.						

For 1392 @ 7½d. Say 696 @ 15d., 348 @ 2/6, 174 @ 5/, 87 @ 10/ = £43 10/. Or reckon 7½d. as £ $\frac{1}{3}\frac{1}{2}$ .  
(No. 29.)

Messrs. Johnson &amp; Co., York,

London, 8 May, 1867.

Brought of SAUNDERS & COMPANY,  
182, THAMES ST., E.C.

	wt. grs. lbs.	wt. grs. lbs.			£	s.	d.
23 Titlers, 7 0 22 1	= 7 0 21		...	...	@ 48/6		
2 Boxes Congou, "C. Seafield":							
361	0 2 0	15/1					
362	0 2 0						
	1 0 0						
	0 1 4	= 80 lbs.	...	...	1/0 1/4		
	Duty on 82	"	...	...	2/2 1/4		
3 Chests Congou, "O. Cromwell":							
726	0 3 26	24					
727	0 3 26						
728	0 3 24						
	2 3 20						
	0 2 16	= 256 lbs.	...	...	3/0 1/4		
1 Chest Congou, "Esperance":							
962	3 27						
	25	= 86 lbs.	...	...	3/5 1/2		
1 Chest Gunpowder, "Investigator":							
3350	3 6						
	20	= 70 lbs.	...	...	3/2 1/4		
1 Chest Gunpowder, per "Inca":							
5443	3 6						
	17	= 73 lbs.	...	...	3/9 3/4		
1 Chest Gunpowder, "Prince of Wales":							
6417	3 8						
	16	= 76 lbs	...	...	4/6 3/4	0	5 11
Cartage	...	...	...	...	...		
						127	5 2

(No. 30.)

Mr. R. Burtwell,  
Manchester,

London, 10th July, 1866.

Wo<sup>o</sup>ght of SAUNDERS & COMPY.,

S I L K P L U S H E S.

CASH 5%.

	metres.			£	s.	d.
39165	46.90					
39342	41.80	metres.	f.			
		88.70	@ 5.	443.50		
38925		41.20	6.	247.20		
41276		42.50	8.50	361.25		
9032	35.70					
8927	37.90					
		73.60	6.	441.60		
9010	41.50		6.50	269.75		
9006	40.20		7.	281.40		
8806	41.30		7.25	299.42		
				2344.12		
	Commission 2½%	...		58.60		
	Exchange 25 f.			2402.72	...	96 2 2

Read thus: No. 39165, 46.90 French metres of Silk Plush } making  
 No. 39342, 41.80 " " " " " " }  
 88.70 metres @ 5 francs per metre = 443.50 francs. The total of In-  
 voice is 2344.12 francs; the commission is the  $\frac{1}{40}$ th part.

To change francs into £, move the decimal point two places to the  
 left (that is divide by 100) and multiply by 4.

(No. 31.)

London, 22nd July, 1859.

Invoice of 134 Bundles of Hoop Iron mentioned below, shipped on board the Steamer "Agamemnon," Captain Blackie, from Liverpool, for the City of Oporto, for account and risk of whom it may concern, and to the order of Mr. J. Ludwig Kaun.

JFM	Hoop Iron :	10 Bundles $1\frac{1}{2} \times 17$ weighing	owt. grs. lbs.			£	s.	d.			
			5	0	0						
30	"	$1\frac{1}{2} \times 16$	"	15	0	0					
31	"	$1\frac{1}{2} \times 15$	"	15	2	0					
29	"	$2 \times 15$	"	14	2	0					
16	"	$2\frac{1}{2} \times 14$	"	16	0	16					
10	"	$2\frac{1}{2} \times 13$	"	10	0	18					
5	"	$2\frac{1}{2} \times 13$	"	5	1	18					
3	"	$3 \times 12$	"	3	1	0					
Bds. 134		Tons 4 4 3 24 @ £9 7/6									
		Discount ... ... 5%									
<i>Charges :</i>											
Entry in Custom House, Dock, and											
Town Dues ... ... 0 8 0											
Insurance on £50 @ 10% ... ... 0 5 0											
B. Lading, 2/-, Bill Stamp, 2d. ... 0 2 2											
Policy Stamp, 3d., Postage, 4d. ... 0 0 7											
Freight as per Bill of Lading ... 4 13 6 ...											
Commission for Buying and Forwarding @ 2½% ...											
Exchange @ 4/37 = Rs. 205 \$301.											
E. & O. E.											
London, 26th July, 1859.											
44 7 6											

(No. 32.)

4 tons 4 cwt. 3 qrs. 24 lbs. is  $4\frac{1}{4}$  tons less 4 lbs.

Or, 4 tons £9 7/6 = 37 10 0

+ for  $\frac{1}{4}$  ton =  $\frac{2}{39} \frac{6}{16} \frac{10}{6}$  (less 4d. for 4 lbs. @ 1d,

Observe that £9 7/6 per ton is by the rule for scores  $9\frac{3}{5}$ ., or  $9\frac{4}{5}$  per cwt., or 1d. per lb.

### To Calculate Exchange.

$$\begin{array}{r}
 4/37 = 51\frac{7}{8} \\
 \hline
 415 \left( \begin{array}{r} 8 \\ 355 \\ 20 \\ 7100 \\ 12 \\ 85200 \end{array} \right) \begin{array}{r} 8 \\ 0 \\ 0 \\ 205.301 \\ 830 \\ 2200 \\ 2075 \\ 1250 \\ 1245 \\ 500 \\ 415 \\ \hline \&c. \end{array}
 \end{array}$$

14, Cheapside, London,  
1st Sept., 1866.

Messrs. Truman & Hanbury,

To MACKAY & EVANS,  
FOR ACCOUNT OF THE FOLLOWING GOODS.

Lot 89/91	3 Lots West Indian India Rubber :			£	s.	d.					
	16 Bales, No. 1,	cwt.	grs.	lbs.	No. 9,	cwt.	grs.	lbs.			
	2,	0	2	18	10,	0	3	27			
	3,	0	3	3	11,	0	3	2			
	4,	0	2	22	12,	0	2	23			
	5,	0	3	6	13,	0	2	7			
	6,	0	2	19	14,	0	2	8			
	7,	0	2	1	15,	0	2	2			
	8,	0	2	26	16,	0	1	24			
		5	2	11		5	1	15			
		5	1	15							
	10	3	26		Tare 5 ea. = 80 lbs.						
	0	3	11		Dft. 15 lbs.						
	10	0	15								
				1135 lbs.	...	...	@ 1/1				
	Discount 2½%				...	...	...				
	Lot money	...			...	...	...	0	1	6	
								60	0	4	

(No. 33.)

Messrs. J. McAuslan &amp; Co.,

Birmingham, May 4th, 1867.

**Bought of W. & F. AVANT & CO.,**  
**MANUFACTURERS,**

## WEIGHING MACHINES, PATENT AGATE BALANCES, &amp;c.

			£	z.	d.
1121	2 Impl. Machines, 851B ea. 28 30/	56 lbs. 43/	...		
	10 Counter Machines, 883C 9/6	1 Oblong Tin	...		
6	" ea. 2 11/6, 3 13/6, 4 16/	...	...		
3	" " 5 21/, Oblong Tin	...	...		
3	Bruton's Agate Scales, 930, 18 inc....	...	@ 145/		
3	" " " 20 inc....	...	170/		
3	" " " 22 inc....	...	210/		
1	Pair Scales, ea. 163, 12 70/, 14 92/, 16 118/, 18 in. 145/				
3	" 170, 16 inc. Gilt and China	...	@ 27/6		
2	" " 22 " " " 42/	...			
2	" 174, each 18 in. 67/, 20 inc. 78/	...			
	22 inc. 90/, dble. Cranks and Hooks	}			
			159	6	6

Read, 2 Imperial Machines, marked 851B, 28 lbs. weights, each 30/.

And 2 " " " " 56 " " " 43/.

These Goods vary in the Discount allowed off the Invoice prices, the general rates are 27½%, 37½%, 47½%, 67½%, that is 5/6, 7/6, 9/6, and 13/6 in the £.

(No. 34.)

Messrs. *McFarlane & Co.*,

Birmingham, 11 May, 1866.

**Bought of RICHARDS & SONS,  
MANUFACTURERS,  
SHOEMAKERS', CARPENTERS', SADDLERS' TOOLS,  
Chests of Tools of every Description.**

HAMMERS, VICES, ETC.

HEAVY STEEL GOODS.

		£	s.	d.
2 Sets Farriers' Tools in leather cases, 2678	... @ 26/			
1 Gents. Tool Chest complete, ea. No. 3 31/6, 1621 50/	...			
1 Doz. Rule-joint Compasses, B111, ea. 57 5/, 68 6/	...			
$\frac{1}{2}$ " Coopers' Compasses, 435, ea. 12 inc. 32/, 14 38/		16	44/	
1 " Turnscrews, ea. 1456 8/, 1452 $\frac{1}{2}$ 10/, 53 $\frac{1}{2}$ 12/	...			
1 " Hammers, ea. 1765 9/, 67 12/, 69 16/6	...			
$\frac{1}{2}$ " " 1771 21/6, 1773 25/6	...			
$\frac{1}{2}$ " Upholsterers' Hammers, ea. 694 18/, 490 27/	...			
1 " Plasterers' Trowels, D143	... @ 27/			
1 " Bricklayers' " D16, 10 in.	... 25/			
		18	7	0

(No. 35.)

Messrs. McNaught &amp; Co.,

September 8th, 1865.

Bought of GEORGE &amp; EDWIN FORT,

MILL WALL,

GARROD STREET,

POPLAR.

BIRMINGHAM.

MANUFACTURERS PATENT ROUND AND FLAT ROPES.

M N		cwt. grs. lbs.	cwt. grs. lbs.	cwt. grs. lbs.	2	s.	d.
1/5	5 Coils 3 in. Manilla	2 1 7 ... 2	1 1 0				
		2 1 0 ... 2	1 1	cwt. grs. lbs.			
		2 1 4	1 1 2				
6/10	5 " 2 $\frac{1}{4}$ "	1 3 19 ... 1	3 16				
		1 3 16 ... 1	3 17				
		1 3 16	= 9 2 0				
10/16	6 " 2 $\frac{1}{4}$ "	1 2 3 ... 1	1 26				
		1 1 26 ... 1	1 25				
		1 1 24 ... 1	1 27 = 8 3 19				
17/22	6 " 2 $\frac{1}{4}$ "	1 0 22 ... 1	0 22				
		1 0 15 ... 1	0 22				
		1 0 23 ... 1	0 21 = 7 0 13				
23/30	8 " 2 "	0 3 17 ... 0	3 18				
		0 3 17 ... 0	3 16				
		0 3 17 ... 0	3 19				
		0 3 15 ... 0	3 17 = 7 0 24				
		Cwt. 44 0 12 @ 48/					

(No. 36.)

Mr. Geo. Johnson,

London, 23 Feby., 1867.

Dr. to RHEIMS, LYONS, & CO.,  
8 BAG'S COCHINEAL, ex "BIRKBECK."

Lot		cwt. grs. lbs. oz.	lbs. oz.	lbs. oz.	£	s.	d.
30	Gross	1 1 12 4	Tare	2 9	Nett	149	11 @ 2/8
67	"	1 1 9 0	"	2 3	"	146	13 "
68	"	1 0 21 0	"	2 3	"	130	13 "
80	"	1 0 17 2	"	2 5	"	126	13 2/9
101	"	1 0 26 2	"	2 5	"	135	13 2/8
102	"	1 1 0 0	"	2 5	"	137	11 "
103	"	1 1 0 9	"	2 0	"	138	9 "
46	"	1 1 2 2	"	2 4	"	139	14 "
						148	0 1
			Discount 2½%	...	...		
			Lot Money...	...	...	0	4 0
						144	9 11

To calculate this Invoice, reckon 2/6, and add for the remaining 2d. or 3d. Call the ozs. each 2d.

Thus 149 11 @ 2/8 is 18 12 6 = 149 @ 2/6  
 $1 \ 4 \ 10 = 149$  " 2d., or  $12/5 \times 2$   
 $0 \ 1 \ 10 = 11$  oz. @ 2d.  
 $19 \ 19 \ 2$   
 (No. 37.)

Notice of Oil shipped by Hemmings & Co. on board the British Barque, "St. Salvador," bound for Melbourne, consigned to Messrs. H. McCleod, Evans, & Co., per order, Messrs. E. McNaught, McAuslane & Co., London.

20 Cases, 160 Imperial, 192 Amer <sup>cn.</sup> Galls. Cozzens and Kersene Oil @ 72 cts. ... Internal Revenue Papers ...	<i>Dollars.</i>
	5.20
<i>Charges:</i>	
B.E. Stamp 30 ct., B/L 30 ct., Clearance 20 ct.	0.80
Insurance and Stamp ... ... ...	3.55
Commission 2½% ... ...	3.59
	7.94
<i>@ Exchange 210%</i>	<i>£ s. d.</i>
Commission 2½%	16 4 4
	0 8 1
	<u>16 12 5</u>
<i>E. &amp; O. E. New York, 11 April, 1867.</i>	
A. Hemming & Co.,	151.38
J. C. Landseer.	

This Invoice is in Dollars and Cents. Dollars are reckoned at 4/6, and 100 Cents = 1 Dollar.

The Oil is 192 American Gallons      *Exchange 210%:*  
 @ 72 cts. per Gallon:      That is, as  $210 : 100 :: 4/6$  to  
 Thus      72  
 192  


---

 14400  
 576  


---

 138.24      the value of the Dollar.  
 Or reckon 151.38 Dollars @ 4/6  
 = £34 1/. Then  $210 : 100 ::$   
 £34 1/ : £16 4/4.

Messrs. Brewer &amp; Sons,

London, 8 Octr., 1866.

**Agents of RICKETTS & CO.,**  
**DOWGATE HILL,**

WAREHOUSEMEN AND IMPORTERS.

JOURNAL A. FOLIO 869.

				£	s.	d.
1 Chest Gunpowder.			"Queen Bee."			
1807	2	19	14/1			
		15				
	<u>2</u>	<u>4</u>	= 60 lbs. ... ... @ 2/10 $\frac{1}{2}$			
			Duty on 61 " ... ... " 1/5			
6 Boxes Gunpowder.			"Launceston."			
1145	27	7				
6	27					
7	28					
8	28					
9	27					
1150	27					
	<u>164</u>					
	<u>42</u>		= 122 lbs. ... ... @ 1/2 $\frac{1}{2}$			
			Duty on 122 " ... ... " 1/5			
1 Chest Congou.			"Crocus."			
4752	1	0	14 26/2			
	0	1	0			
	<u>0</u>	<u>3</u>	<u>14</u>	= 98 lbs. ... ... @ 2/1 $\frac{1}{2}$		
				100 " ... ... " 1/5		
Charges	...	...	...	...	0	3 11
Cartage	...	...	...	...	0	4 1
					<u>46</u>	<u>15</u> 1

(No. 39.)

J. Field, Esq.,

London, Finsbury,

28 May, 1867.

**Bought of JOHNSON, TURNER, & CO.,**  
**WINDMILL STREET.**

J.A.D.		£	s.	d.
	3 Casks Olive Oil, Containing 282 Galls. 2 Allowance.			
	<u>280</u> Nett   ... @ 50/10½			
	2 Casks Olive Oil, Containing 248 Galls. 5 Allowance.			
	<u>243</u> Nett   ... @ 50/10			
		104	16	2

To calculate the above, say 252 gall. per tun @ 50 10 0  
 Then 28 „ is  $\frac{1}{3}$  ... 5 12 3  

$$\underline{\underline{56 \ 2 \ 3}}$$

For 243 gallons, say 252 gallons = 50 10 0  
 Less  $\frac{1}{3}$  (for the 9 gallons.) 1 16 1  

$$\underline{\underline{48 \ 13 \ 11}}$$

(No. 40.)

Mr. C. Horsley,

38, Threadneedle Street,  
London, E.C., 29 July, 1866

Dr. to LEVI & PRINCE,  
FOR AMOUNT OF THE FOLLOWING GOODS,  
7 LOTS E. I. IVORY.

Lot		cwt.	grs.	lbs.	lbs.	cwt.	grs.	lbs.	£	s.	d.
18	8 Teeth	0	3	0	Dft. 2	= 0	2	26	@ £28		
20	29	„	1	3	2	„	2	1	3	0	„ £26
39	100	„	3	2	17	„	2	3	2	15	„ £38
41	120	„	3	1	21	„	2	3	1	19	„ 17/15/
48	15	„	1	1	17	„	2	1	1	15	„ 19/10/
59	51	„	3	0	4	„	2	3	0	2	„ 31/15/
60	10	„	0	3	12	„	2	0	3	10	„ 24/15/
Lot Money, 3/6; Brokerage, 40/10											
									410	11	7

*Obs.*—Lot Money is paid to the auctioneer's clerk.

The Brokerage is  $\frac{1}{2}\%$ , or 10/ per cent.

In calculating, note that £28 per cwt. is 5/ per lb.

For 3  $\frac{1}{2}$  15 Say  $3\frac{1}{2} \times £38$ .

For 14 lbs.  $\frac{1}{2}$  of £38 for the odd lb. 6/9.

„ 3 1 19 Say  $3\frac{1}{2} \times £17\frac{1}{2}$ , less £1 8/6.

(That is 9 times 3/2, the price of 1 lb.  
@ £17 15/ per cwt.)

„ 3 0 2 Say 3 times £31 15/, add 11/4.

(That is 2 lbs. @ 5/8.

(No. 41.)

Messrs. Edwards, Price & Co.,  
South Lambeth,

London, 18 June, '66.

Bought of PRINCE & EASTMAN,  
FENCHURCH STREET.

5 Bags Sugar,	4 Bags Ditto,	£	s.	d.
	cwt. grs. lbs.			
767 1 3 24	8/1 381 1 1 3	7/1		
8 1 3 23	382 1 0 0	27		
9 1 3 21	383 1 0 15			
770 1 3 23	384 1 0 23			
1 1 3 24	4 3 12			
9 3 3	0 1 4			
0 1 17	4 2 8	...	@ 32/6	
9 1 14 ...	...	...	...	37/
5 Bags Sugar,	3 Boxes Havannah,			
	cwt. grs. lbs.			
241 1 2 0	6/1 174 4 2 17	61/1		
242 1 1 27	181 4 2 19			
243 1 1 27	131 4 2 14			
244 1 1 25	13 3 22			
245 1 1 27	1 2 18			
7 1 22	12 1 4	...	@ 36/	
0 1 7				
7 0 15 ...	...	...	...	32/6
5 Bags Sugar,	4 Bags Sugar,			
	cwt. grs. lbs.			
1117 1 1 8	7/1 1463 1 3 11	7/1		
8 1 1 20	4 1 3 11			
9 1 1 3	5 1 3 11			
20 1 1 24	6 1 3 12			
1 1 1 8	7 1 17			
6 3 7	0 1 4			
0 1 12	7 0 13	...	@ 37/	
6 1 23 ...	...	...	...	34/6
Cartage	...	...	...	0 11 3
		5		
			83	6 8

## APPENDIX.

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GREAT expertness in Addition of Money being required in all Banking and Trading Establishments, and by the Civil Service Examinations, and there being but little opportunity for this kind of practice from any of the Arithmetical Treatises published, owing to the brevity of the Examples, we have added a number of Exercises which the Pupil should work until he can correctly master the longest within five minutes.

A			A—continued.			A—continued.		
<i>£</i>	<i>s.</i>	<i>d.</i>	<i>£</i>	<i>s.</i>	<i>d.</i>	<i>£</i>	<i>s.</i>	<i>d.</i>
2388	8	11	68	19	11	153	12	4
75	15	0	190	10	5	132	3	9
89	18	10	155	12	0	75	17	1
42	5	0	167	14	11	24	4	8
48	10	1	118	19	5	99	13	9
210	1	2	58	0	4	133	15	10
222	19	9	179	0	0	47	17	7
182	13	7	96	15	11	9	14	0
150	13	3	62	2	2	62	0	4
66	14	8	34	19	8	7	16	9
44	18	0	86	12	6	99	2	5
157	0	8	156	14	4	89	6	0
39	15	4	101	12	7	73	11	3
26	8	7	19	3	6	89	4	2
96	19	6	17	6	11	67	3	8
35	10	1	20	15	6			
89	3	2	214	11	0			
<b>83</b>	<b>11</b>	<b>5</b>	<b>175</b>	<b>10</b>	<b>11</b>			

B			B—continued.			C			C—continued.		
<i>s.</i>	<i>s.</i>	<i>d.</i>	<i>s.</i>	<i>s.</i>	<i>d.</i>	<i>s.</i>	<i>s.</i>	<i>d.</i>	<i>s.</i>	<i>s.</i>	<i>d.</i>
7	6	0	4	10	0	6745	14	8	5	15	7
4	15	0	11	15	0	29	6	1	16	18	10
12	6	0	5	6	9	48	3	2	278	12	7
3	3	0	1	16	0	22	15	8	6774	19	9
7	1	0	4	7	0	79	6	3	70	18	10
1	18	9	4	10	0	8	11	2	87	17	5
7	10	0	11	11	0	31	18	9	91	19	2
3	4	0	6	6	0	60	0	5	18	8	10
5	8	0	5	17	0	18	8	10	14	12	5
5	11	0	23	14	0	14	12	5	44	14	6
2	16	0	21	12	0	44	14	6	21	16	2
6	17	0	13	2	0	21	16	2	143	11	2
3	4	0	7	11	8	143	11	2	76	14	11
12	6	0	3	18	9	14	3	10	14	19	3
2	17	0	1	18	9	62	11	1	20	9	3
2	14	0	8	2	4	14	19	3	136	14	11
7	4	0	6	18	4	20	9	3	102	9	0
2	11	0	4	15	8	33	3	3	41	4	1
1	4	3	2	8	6	103	11	9	5	15	7
1	12	0	42	18	0	19	13	2	16	18	10
21	15	0	27	7	2	41	11	1	278	11	7
25	10	0	<hr/>			41	4	8	<hr/>		
31	10	0	<hr/>			18	12	4	<hr/>		
21	5	0	<hr/>			22	11	9	<hr/>		
4	2	6									
4	4	0									
23	18	0									

D			E						
'e	a	d	Tons.	cwt.	grs.	lbs.	os.	drs.	
34567890583	13	5 $\frac{1}{2}$	42	14	2	20	14	0	
65432109416	6	6 $\frac{1}{2}$	59	12	1	14	7	0	
23456789876	9	5 $\frac{1}{2}$	76	13	3	22	12	0	
76543210123	10	6 $\frac{1}{2}$	47	17	1	17	4	0	
23876954836	13	7 $\frac{1}{2}$	36	10	2	9	10	0	
54857869845	17	8 $\frac{1}{2}$	49	9	1	16	9	0	
7141	12	7	57	14	2	8	6	0	
14542130154	2	3 $\frac{1}{2}$	3	4	3	24	13	0	
38705689037	8	5 $\frac{1}{2}$	1	0	3	27	15	13	
453	18	5	1	2	1	3	15	6	
61294320962	11	6 $\frac{1}{2}$	0	6	2	8	1	15	
23876954836	13	7 $\frac{1}{2}$	0	4	2	20	13	3	
453876895	13	5 $\frac{1}{2}$	1	7	0	21	2	6	
967340187	13	3	0	8	3	15	12	11	
15925	13	4	0	8	3	15	12	11	
32659813	5	10 $\frac{1}{2}$	1	7	0	21	2	6	
546123104	6	6 $\frac{1}{2}$	0	4	2	20	13	3	
458765436	18	7	1	8	3	12	1	5	
541234570	2	5 $\frac{1}{2}$	4	5	3	24	12	13	
234567895	13	5 $\frac{1}{2}$	57	14	2	8	6	0	
560789274	0	3	49	9	1	16	8	8	
765432104	6	6 $\frac{1}{2}$	36	10	2	9	10	8	
439200817	15	4 $\frac{1}{2}$	47	17	1	17	3	12	
			76	13	3	22	12	4	
			59	12	1	14	7	0	
			42	14	2	20	14	0	

F			F—continued.			G			G—continued.		
<i>s.</i>	<i>a.</i>	<i>d.</i>	<i>s.</i>	<i>a.</i>	<i>d.</i>	<i>s.</i>	<i>a.</i>	<i>d.</i>	<i>s.</i>	<i>a.</i>	<i>d.</i>
2	16	11	1	14	11	3	12	4	4	13	6
1	5	10	0	16	9	3	3	2	0	12	4
1	10	6	3	16	8	0	16	0	1	15	6
1	14	2	1	13	9	1	4	8	1	17	5
1	12	5	54	17	9	2	14	3	0	13	11
1	4	7	4	4	9	1	10	4	1	10	6
2	16	8	3	14	6	1	10	11	1	19	2
2	10	0	1	12	4	2	11	10	1	19	5
1	9	6	1	9	5	1	2	5	1	19	1
1	12	7	1	12	10	1	3	2	40	19	4
5	19	3	2	15	2	1	2	7	0	18	9
0	12	6	1	19	17	1	4	9	2	10	10
1	12	4	5	13	0	1	19	6	1	9	9
1	12	7	1	16	5	1	4	10	1	17	6
1	18	3	1	6	11	1	10	7	4	17	8
1	15	6	1	16	4	0	17	8	1	17	10
6	9	9	3	3	6	1	6	7	2	14	5
2	15	4	1	15	11	1	8	2	2	16	9
5	17	5	1	5	5	3	18	11	1	12	6
2	15	1	3	3	8	2	14	3	2	11	2
1	12	10	2	9	3	3	12	4	1	5	11
1	3	6	30	15	2	3	10	11	1	19	9
1	10	6	1	12	10	2	19	10	2	17	0
1	3	3	<hr/>			0	15	4	2	6	6
2	18	1	<hr/> <hr/>			2	12	11	<hr/> <hr/>		
2	3	3	<hr/> <hr/>			1	11	4	<hr/> <hr/>		
1	5	4	<hr/> <hr/>			2	14	7	<hr/> <hr/>		

H			H—continued.			I			I—continued.		
<i>z</i>	<i>s.</i>	<i>d.</i>	<i>z</i>	<i>s.</i>	<i>d.</i>	<i>z</i>	<i>s.</i>	<i>d.</i>	<i>z</i>	<i>s.</i>	<i>d.</i>
2	19	6	1	13	8	5	16	$5\frac{1}{4}$	9	7	8
2	7	2	66	9	2	749	19	9	18	15	10
1	19	6	2	16	8	560	2	7	8	9	4
1	7	2	1	17	11	26	11	5	27	11	$8\frac{3}{4}$
1	12	4	2	0	11	41	18	2	2	11	$10\frac{3}{4}$
2	7	8	1	2	11	11	1	7	14	18	10
4	12	7	1	2	11	5	16	2	2	18	$5\frac{1}{2}$
2	15	3	1	2	11	7	14	6	13	2	5
1	14	4	3	7	10	0	13	2	12	6	3
3	2	8	1	2	3	17	15	4	40	6	$8\frac{1}{4}$
1	17	4	1	6	4	34	11	0	5	12	$11\frac{3}{4}$
1	19	6	1	9	8	22	17	0	10	0	$9\frac{3}{4}$
2	19	10	1	5	0	134	14	$8\frac{1}{4}$	25	16	6
1	10	7	1	18	1	24	5	$10\frac{1}{2}$	48	4	$9\frac{1}{2}$
3	3	5	1	2	11	188	5	2	<hr/>		
1	8	7	1	8	2	6	4	$2\frac{1}{4}$	<hr/>		
1	19	11	1	4	3	17	9	6	<hr/>		
117	9	4	2	3	7	30	9	3	<hr/>		
1	3	2	2	11	1	—	9	$10\frac{1}{3}$	<hr/>		
1	2	3	1	10	8	26	15	$4\frac{1}{2}$	<hr/>		
1	8	7	1	17	0	10	16	$11\frac{1}{4}$	<hr/>		
1	5	11	2	13	2	3	4	11	<hr/>		
6	9	11	2	4	10				<hr/>		
1	5	6							<hr/>		
4	10	6							<hr/>		
2	11	5							<hr/>		
1	17	10							<hr/>		
5	13	2							<hr/>		
2	11	4							<hr/>		
1	17	6							<hr/>		
1	14	0							<hr/>		
1	4	8							<hr/>		
1	4	8							<hr/>		
1	2	6							<hr/>		
1	6	4							<hr/>		

J	K			K—continued.			L		
cwt.	grs.	lbs.		s.	d.	s.	d.		
0	3	17		7	7	9	303	4	10
0	3	19		11	8		101	3	6
2	1	7		37	16	10	249	19	6
2	1	27		115	19	1	652	3	5
2	1	26		103	10	1	2	17	10
2	1	19		99	19	11	29	19	11
2	1	4		25	16	2	38	10	5
1	3	19		61	10	6	299	18	6
1	3	16		74	19	4	262	19	11
1	3	16		5	9	3	71	19	10
1	2	3		2	12	4	2	19	0
1	1	26		1	11	8	150	16	11
2	3	22		7	7	9	75	3	1
1	1	25		4	4	7	145	17	0
1	1	27		49	14	3	31	16	6
1	0	22		499	19	11	2	19	0
1	0	15		287	6	2	99	15	9
1	0	23		341	13	10	3	3	3
1	0	22		2	18	11	99	18	9
1	0	22		5	9	3	7	16	6
1	0	21		5	9	3	4	17	7
0	3	17		2	12	4	20	2	5
0	3	17		1	11	8	89	2	3
0	3	16		7	7	9	49	19	11
0	3	16		7	7	9	18	4	4
0	3	18		2	18	11	39	19	9
0	3	16		4	4	7	2	0	6
869	3	24		5	9	3	3	15	8
527	2	23		2	12	4	7	14	6
64	1	18		87	13	9	0	8	2
7438	2	12		897	3	47	0	5	0
							5	16	2
							7	14	6
							0	13	0

M			M—continued.			N			N—continued.		
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
0	8	9	0	8	3	150	4	4	31	13	5
0	3	6	0	14	11	63	14	2	39	9	7
1	15	6½	0	10	10½	79	17	4	22	11	9
2	2	10	5	3	8	24	3	8	101	11	4
0	18	8	0	5	4	27	12	9	77	12	1
0	0	7½	0	8	4	39	8	7	140	19	5
0	6	5	0	6	2	36	17	7	35	2	0
0	4	6	0	3	7	62	11	11	177	15	7
1	4	6	2	17	9½	121	8	7	23	3	9
1	16	5	0	1	9	36	5	11	88	11	9
0	10	10½	2	9	9	32	4	7	35	19	6
0	0	9½	13	14	1½	309	10	3	78	12	1
0	6	1	0	11	11	207	8	9	154	11	6
3	9	6½	15	0	6	220	4	4	52	6	7
0	3	6	0	5	6	129	2	2	13	19	8
12	12	11	0	2	4	74	11	6	85	17	11
0	5	4½	0	4	6	50	17	6	22	14	9
0	1	1½	0	1	9	148	19	11	196	8	2
0	2	3				72	18	4	32	10	6
1	4	6				97	19	4	95	19	8
						38	15	0	18	16	4
						75	10	6	39	18	0
						145	8	2	16	2	6
						29	12	10	24	8	3
						8	11	2	24	12	11
						75	17	4			
						57	16	6			
						42	7	11			
						22	17	3			
						194	12	2			
						68	16	10			
						10	4	1			
						82	14	7			
						26	3	1			
						33	13	11			
						38	11	1			

O			O—continued.			P			P—continued.		
<i>s</i>	<i>s.</i>	<i>d.</i>	<i>s</i>	<i>s.</i>	<i>d.</i>	<i>s</i>	<i>s.</i>	<i>d.</i>	<i>s</i>	<i>s.</i>	<i>d.</i>
2	12	0	0	16	6	1	3	5	3	5	10
1	4	0	0	18	6	2	2	8	1	12	10
7	11	6	0	16	0	2	12	4	3	9	8
0	11	0	2	11	3	1	12	10	1	11	0
0	9	3	0	15	0	1	3	9	1	15	7
2	17	0	0	8	3	1	10	11	1	1	6
2	12	0	0	17	0	0	19	1	1	14	5
1	11	6	3	19	6	1	14	4	1	6	6
2	4	0	1	14	6	1	15	10	0	8	4
1	19	0	3	7	6	1	4	3	2	15	2
1	17	6	1	14	0	1	6	4	1	2	10
1	3	6	0	12	6	4	6	8	1	15	8
2	16	0	0	14	0	1	7	9	3	6	7
3	15	6	3	15	0	1	10	3	2	9	7
3	13	6	2	18	4	5	0	11	2	16	0
1	12	6	0	11	0	1	14	8	6	7	11
2	8	0	0	13	4	1	12	8	1	3	10
2	8	0	3	15	2	2	9	6	0	13	10
1	7	6	1	13	0	3	18	7			
0	17	0	0	8	0	1	2	0			
0	15	0	0	13	6	2	15	8			
1	2	6	2	12	6	1	13	0			
0	9	0				1	0	9			
1	6	9				2	16	5			
0	11	3				1	16	10			
0	11	3				2	17	1			
0	14	0				1	10	5			
0	9	0				2	17	1			
2	15	6				1	13	4			
1	19	0				2	11	4			
1	5	0				2	8	8			
0	13	0				1	8	10			
0	12	2				2	10	2			
2	19	0				4	0	7			
0	10	3				1	10	5			
0	12	6				1	12	4			

Q			Q—continued.			R			R—continued.		
s	e.	d.	s	e.	d.	s	e.	d.	s	e.	d.
16	18	10	287	6	1	499	19	11	22	15	8
44	14	6	139	9	9	16	12	6	34	2	8
21	16	2	74	19	11	46	15	4	5	18	9
18	12	4	341	13	11	18	11	2	30	18	9
26	5	3	12	16	5	21	10	6	49	13	5
249	19	10	19	6	5	31	9	6	16	8	11
20	9	5	60	19	5	146	9	0	93	15	11
10	16	6	26	17	4	19	18	11	61	19	11
27	10	4	1	2	8	26	17	9	1	11	1
40	18	11	1	7	10	13	16	7	0	12	2
29	19	11	1	1	2	25	11	7	0	13	3
29	6	3	1	13	0	15	13	4	1	5	9
53	19	11	3	11	6	50	3	0	1	13	4
8	6	7				11	16	2			
27	11	2				13	6	6			
41	5	6				48	2	11			
61	11	11				26	5	0			
58	13	0				50	11	8			
64	8	10				4	13	8			
128	13	3				22	11	0			
105	14	10	—			48	3	2	—		
44	19	3	—			23	16	3	—		

S			S—continued.			T			T—continued.		
<i>s.</i>	<i>s.</i>	<i>d.</i>	<i>s.</i>	<i>s.</i>	<i>d.</i>	<i>s.</i>	<i>s.</i>	<i>d.</i>	<i>s.</i>	<i>s.</i>	<i>d.</i>
3	12	4	1	8	0	21	10	6	143	11	2
3	3	2	2	14	2	16	12	7	42	2	8
0	16	0	1	3	10	33	2	10	29	19	0
1	4	8	1	1	9	46	15	2	10	16	6
2	14	3	0	12	11	13	16	7	14	3	10
1	10	4	1	17	4	18	11	1	16	8	11
1	10	11	1	8	11	15	13	4	67	15	11
2	11	10	0	19	5	19	18	11	62	11	1
1	2	5	7	5	2	13	6	6	14	19	3
1	3	2	1	4	8	26	17	9	20	9	3
1	2	7	1	2	10	25	19	11	33	3	3
1	4	9	1	4	10	51	8	10	103	11	9
1	19	1	1	8	5	11	16	2	19	13	2
1	4	10	1	16	0	26	18	3	41	11	4
1	10	7	1	12	7	4	13	8	41	4	8
0	17	8	2	18	3	25	11	7	18	12	4
1	6	7	3	3	2	5	18	9	27	10	4
1	8	2	1	12	7	48	2	11	14	18	11
3	18	1	1	18	6	21	12	5	38	8	10
2	11	3	12	15	11	5	8	5	14	18	11
2	1	4	3	19	6	24	8	5	138	8	10
1	11	0				4	14	9			
2	2	3				50	11	8			
1	8	8				34	2	8			
1	7	1				29	6	2			
1	12	9				48	3	2			
0	15	4				22	15	8			
2	12	11				22	10	11			
1	11	4				31	18	9			
1	9	7				59	19	5			
1	5	0				18	9	10			
1	9	3				79	6	3			
2	4	3				14	12	5			
1	12	4				44	14	6			
1	5	3				21	16	2			

U			U—continued.			V			V—continued.		
s	s.	d.	s	s.	d.	s	s.	d.	s	s.	d.
61	10	6	80	11	7	474	19	11	16	18	10
143	11	2	0	8	5	23	11	7	0	12	2
159	13	8	26	6	6	2	18	4	3	15	4
49	19	11	27	13	4	39	8	8	1	12	1
51	0	3	102	0	6	146	9	7	4	1	4
103	11	9	49	18	10	99	19	11	3	15	6
101	3	0	35	12	9	2	19	1	4	18	11
652	3	5	105	17	0	30	12	6	0	12	2
62	5	3	13	5	6	158	12	2	3	15	4
122	1	11	4	1	11	2	19	0	1	12	1
29	19	11	3	2	8	75	19	11	4	1	4
29	18	7	1	12	11	7	12	2	3	15	6
141	3	8	2	12	3	71	15	0	1	18	8
41	13	9				49	19	11	4	18	11
5	8	8				2	19	1			
78	11	6				75	2	0			
24	19	11				193	0	0			
63	19	11				122	11	9			
262	19	11									
25	16	2									
79	19	11									
122	2	6									

W			W—continued.			X			X—continued.		
<i>z</i>	<i>s.</i>	<i>d.</i>	<i>z</i>	<i>s.</i>	<i>d.</i>	<i>z</i>	<i>s.</i>	<i>d.</i>	<i>z</i>	<i>s.</i>	<i>d.</i>
237	0	4	66	14	8	1	10	6	1	9	11
96	15	11	44	18	0	5	15	0	3	7	1
62	2	2	157	0	8	2	16	1	0	10	6
34	19	8	39	15	4	0	15	0	1	2	6
86	12	6	96	8	7	2	9	0	2	8	10
156	14	4	26	19	6	1	10	2	3	14	5
101	12	7	35	10	1	1	1	8	3	6	7
19	3	6	89	3	2	2	12	2	2	3	8
17	6	11	151	11	5	1	16	8	2	14	8
20	15	6	191	10	4	1	5	6	1	17	9
214	11	0	155	12	0	1	7	8	2	15	1
175	10	11	167	14	11	1	11	4	1	12	0
153	12	4	118	19	5	2	9	4	2	8	8
132	3	9	1	5	0	6	7	0	1	13	0
75	17	1				2	6	7	2	12	5
24	4	8				1	17	6	3	11	2
99	13	9				3	9	7	119	18	1
133	15	10				1	2	4			
47	17	7				2	14	7			
9	14	0				1	12	4			
62	0	4				1	9	9			
7	16	9				2	8	9			
99	2	5				3	15	7			
89	6	0				1	3	7			
73	11	3				1	9	9			
89	4	2				1	1	10			
67	3	8				4	11	9			
75	15	0				2	9	8			
89	18	10				1	8	4			
42	5	0				2	13	8			
48	10	1				2	13	9			
210	1	2				2	17	11			
222	19	9				69	2	8			
182	13	7				2	14	9			
150	13	3				2	0	9			

Y			Y—continued.			Z			Z—continued.		
s	a.	d.	s	a.	d.	s	a.	d.	s	a.	d.
52	12	2	23	19	9	2	4	4	1	8	7
3	10	8	99	11	9	1	0	5	0	16	9
1	16	1	56	2	10	2	10	1	4	3	5
1	11	6	1	16	1	1	4	8	5	1	10
2	3	2	3	14	8	1	3	5	1	15	3
0	19	6	1	16	2	3	18	7	4	15	10
0	16	8	4	17	11	1	15	8	1	10	6
2	4	2	2	0	9	1	10	7	1	16	0
2	13	9	14	9	6	0	15	3	2	2	9
1	11	0	4	17	11	2	17	10	1	4	6
0	9	9	2	12	3	1	15	9	1	2	10
11	2	0	1	15	6	1	2	3	1	18	10
3	7	6	3	8	7	1	3	0	1	5	8
1	13	11	25	9	0	1	9	10	1	2	2
3	4	0	24	19	9	1	7	8	1	13	11
1	8	3	25	19	9	1	13	4	1	19	9
1	4	0	23	19	9	1	12	6	1	18	8
1	15	6	99	11	9	2	11	4	1	3	2
3	8	7				3	16	7	2	7	5
25	9	0				4	8	11	1	3	11
24	19	9				8	5	3	1	7	6
25	19	9				2	5	2	2	5	1
						1	3	3			

THE END.







